



DESCHUTES COUNTY, OREGON
FY 2023-24 ADOPTED BUDGET

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DESCHUTES COUNTY

Adopted Budget

Fiscal Year 2023-2024

Budget Committee Deliberations, May 22-25, 2023

Budget Committee

Board of Commissioners

Anthony DeBone, Chair
Patti Adair, Vice-Chair
Phil Chang, Commissioner

Appointed Citizen Members

Bruce Barrett
Jim Fister
Judy Trego

Budget and Financial Planning

Nick Lelack, County Administrator
Erik Kropp, Deputy County Administrator
Whitney Hale, Deputy County Administrator
Robert Tintle, Chief Financial Officer
Dan Emerson, Budget and Financial Planning Manager
Cam Sparks, Senior Budget Analyst



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**Deschutes County
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

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Budget Message

Nick Lelack, County Administrator

On behalf of the entire Deschutes County team, I am pleased to present to you the Adopted Fiscal Year 2023-2024 (FY 2024) budget. This budget is the result of all departments and offices working together to advance the Board of Commissioners' goals and priorities, and to enhance the lives of residents by delivering quality services in a cost-effective manner.

The adopted budget for FY 2024, including County Service Districts, is \$723.1 million. This represents an increase of \$31.9 million or 4.6% from the FY 2023 revised budget.

The adopted FY 2024 County budget is balanced and implements the Commissioners' goals and priorities. This coming year, we will continue to support strategic investments, including:

- Expanding access to County services in Redmond with the development of the North County Campus and the Negus transfer station.
- Expanding the Deschutes County Circuit courthouse in downtown Bend to improve security and provide additional courtroom space for the two new judges approved by the legislature in 2021.
- Engaging our residents in updating our Comprehensive Plan, Transportation System Plan, and other community planning efforts to manage growth and natural resources as well as to protect the public health and safety of our residents.
- Identifying a site for a new solid waste management facility.
- Partnering with cities to support the Coordinated Houseless Response Office, which is charged with creating a five-year strategic plan and implementing a high-performance houseless response system.

The County is facing greater revenue pressures and has seen a decline in funds in several departments that are forecasted to continue in FY 2024. The combination of sustained high inflation rates and rising costs, the significant slowing of new construction and growth, the ongoing supply and labor shortages, and overall uncertain economy together with increased service demands and space needs are creating new budget challenges.

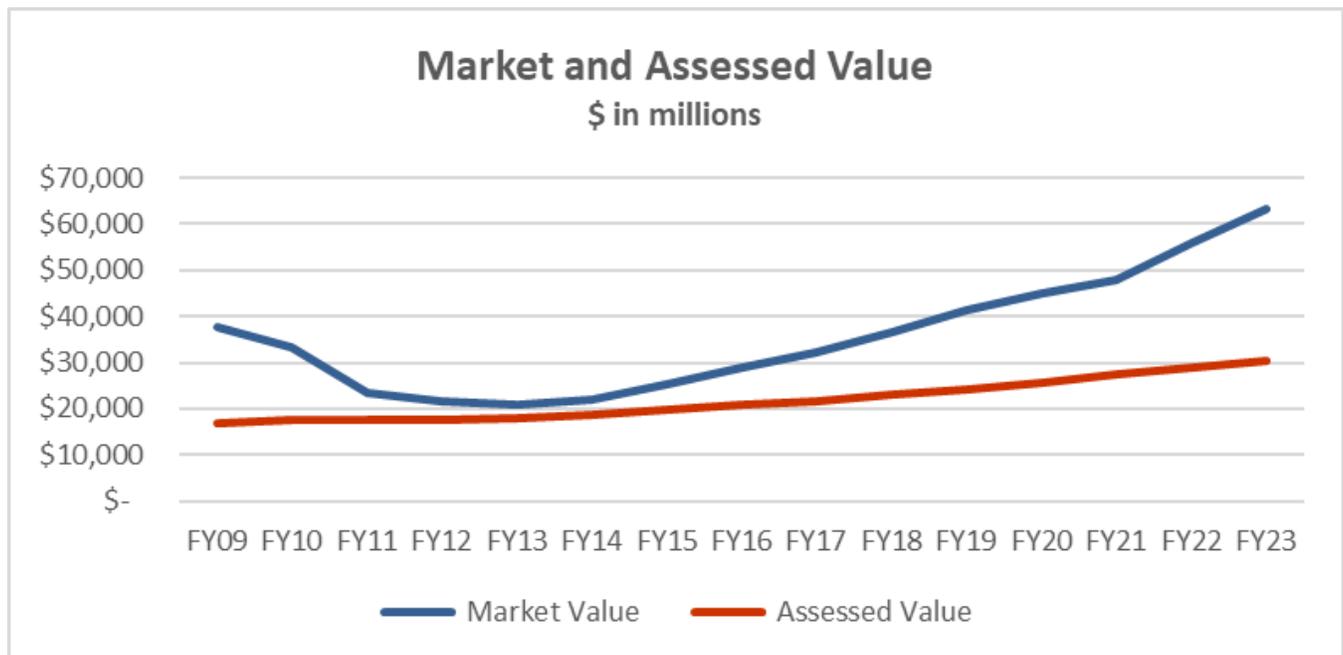
To remain in a strong financial position, we will need to continue to demonstrate vigilant fiscal stewardship while providing the current high level of service to our growing and changing community. We recently presented a comprehensive 25-year financial forecast to inform budget decisions while recognizing it is a point in time and subject to change based on any number of factors.

The County has continued to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association, which is the highest award possible for governmental budgeting. This continued recognition, and receipt of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting, are reflections of how taxpayer resources are being managed responsibly. Deschutes County's bond rating remains at Aa1, as issued by Moody's Investor Service, and is the second highest rating available.

This budget message includes summary information that is intended to provide an overview of the County's finances, service delivery and spending limitations. The program budget includes summary information and detailed budget information for all County departments and funds. There is a separate section for capital improvements and debt service payments, information on positions, and budget information for several County service districts. The adopted budget document is meant for the community to better understand the financial structure and operations of their County.

Budget Highlights

Locally, housing and construction markets have cooled in FY 2023 and permit levels within the Community Development Department are expected to continue to slow in FY 2024. Assessed values are projected to increase 4.9% in FY 2024. This assumption includes the statutory 3% increase in assessed value and the projected added value brought onto the property tax roll through new construction. Due to lower permitting activity and economic uncertainty, next year's forecast is less than the historical growth rate of approximately 5.5% in assessed value. This supports all property tax funded services, including those funded by the General Fund, the Sheriff's Office, Extension/4-H, and the 9-1-1 Service District. The following graph shows the history of both County market values (MV) and assessed values (AV) since FY 2009.



Capital spending of \$66.0 million, including County service districts, is included in the FY 2024 adopted budget. The capital budget includes transportation system improvements, capital equipment additions and replacements for various departments, technology improvements and various other routine department level capital expenditures intended to support the delivery of services. Total capital spending for FY 2024 is \$22.1 million less than FY 2023 revised budget. Major projects include \$23.6 million in transportation improvements and \$17.4 million in Solid Waste improvements, including the Negus transfer station in Redmond.

The total FY 2024 operating budget excluding County service districts, which best reflects the County's actual spending, as it excludes contingency, unappropriated balances and internal transactions, is \$400.4 million. This represents a decrease over the FY 2023 adopted budget of \$7.6 million or 1.9%. Full-time equivalents (FTEs)

included in this budget represents an increase of 19.25 from the FY 2023 revised budget due to the creation of new positions.

REVENUE AND EXPENDITURE ISSUES AND PROJECTIONS

Property Taxes

The County has five authorized property tax levies that it uses to fund certain County Services. The County General Fund receives property tax revenues from its permanent property tax rate of \$1.2783 per \$1,000 of assessed value. The budget committee voted to reduce this rate by \$0.03 for FY 2018 and another \$0.03 for FY 2019. The FY 2024 adopted budget levies the full permanent property tax rate, an increase of \$0.06 to \$1.2783 per \$1,000 of assessed value for FY 2024.

Property taxes are also levied by the Deschutes County Sheriff’s Office to fund county law enforcement services. In the adopted FY 2024 budget, the Sheriff’s Office Countywide Law Enforcement District tax has increased by \$0.20 to \$1.25 per \$1,000 of assessed value, the full permanent rate. The Rural Law Enforcement District rate has been increased by \$0.12 to \$1.55 per \$1,000 of assessed value, the full permanent rate.

Property taxes are also used to fund the Extension/4-H District and the 9-1-1 County Service District. There are no adopted changes to these two levies for FY 2024.

Property tax assumptions are provided by the elected county Assessor. As referenced in the Budget Highlights section above, assessed values are projected to increase 4.9% in FY 2024 - this includes the statutory 3% increase in assessed value plus the projected value of new construction. Total property tax revenue included in the FY 2024 adopted budget is \$103.2 million and represents an increase of \$12.9 million or 14.3%. Adopted rates and the revenue expected to be raised by each levy is shown in the table below:

Levy	Maximum Rate*	FY 2023-24 adopted Rate*	FY 2023-24 Estimated Collections
County Permanent Rate	\$ 1.2783	\$ 1.2783	\$ 38,577,000
Sheriff Countywide District	\$ 1.2500	\$ 1.2500	\$ 37,860,124
Sheriff Rural District	\$ 1.5500	\$ 1.5500	\$ 15,110,056
9-1-1 District	\$ 0.4250	\$ 0.3618	\$ 10,932,000
4H/Extension	\$ 0.0224	\$ 0.0224	\$ 681,000

* Per \$1,000 of assessed value

American Rescue Plan

The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021. The bill included \$65.1 billion of direct, flexible aid to every county in the United States to focus on recovery from the pandemic. Deschutes County has received \$38.4 million in American Rescue Plan Act funds. ARPA funds must be spent by December 31, 2026. The County has been conducting an ongoing process to allocate ARPA funds among local non-profits, businesses, and public health services. Requests were solicited, evaluated and awarded using the federal requirements of the program. The Board of Commissioners has allocated ARPA funds to 140 organizations and businesses making critical investments in housing, childcare, economic support, public health response and more.

Transient Lodging Taxes

The tourism industry in Deschutes County has remained on par with 2022 levels but has been declining slightly over the last quarter of FY 2023. The adopted FY 2024 revenues are projected at \$12.6 million which is flat from FY 2023 anticipated collections.

State Revenues

State revenues include state grants, state shared revenues, and other miscellaneous state payments, and comprise a major portion of the funding for several County departments. State revenues in FY 2024 are budgeted at \$97.0 million, an increase of approximately \$383,000 or 0.4% from the FY 2023 revised budget. The largest recipient of state revenues in the FY 2024 adopted budget is the Health Services Department at \$52.0 million followed by the Road Department at \$20.6 million. The largest changes from the prior year include a \$5.5 million increase in state revenues to fund 150 (Special Transportation) and a \$3.3 million increase to the Health Services Department.

Enterprise Fund Revenues

Enterprise fund revenues are primarily received in the Solid Waste Department and the Fair & Expo Center. These two departments essentially function as businesses, with the general expectation that user fees will be sufficient to cover operating expenses and contributions to reserves for future capital needs. Fee increases are anticipated within the adopted budget for the Solid Waste Department. Solid Waste revenues for FY 2024 are projected to be 8.5% higher than the FY 2023 revised budget based on disposal utilization and fee increases. The adopted budget includes transfers of \$2.6 million to reserves for implementation of the County's Solid Waste Management Plan.

The Fair & Expo Center depends on revenue from a variety of events using its facilities to sustain its operations. FY 2020 was an incredibly challenging year with most regular revenue producing events, including the annual County Fair, being cancelled due to the pandemic. However, given that the County Fair was successful in FY 2022 and FY 2023, the County is optimistic for the continued growth of activities to the Fair & Expo Center. Total revenues for FY 2024 are budgeted at \$3.8 million. This is an increase in resources of approximately \$25,000 or .6% over FY 2023 actuals.

Long-term forecasts of increasing event revenue over the next several years have eliminated the need for General Fund support of the Fair & Expo Center operations in FY 2024.

Interest Earnings

Prior to the start of the pandemic, interest earnings for FY 2020 across all County funds were \$4.2 million. Earnings declined dramatically in FY 2021 to \$2.4 million and fell further in FY 2022 to \$1.5 million due to pandemic-related impacts and Federal Reserve actions to lower short-term interest rates. Earnings for FY 2023 are projected to be \$4.7 million. Earnings for FY 2024 are estimated at \$6.0 million due to the Federal Reserve's continuing schedule of interest rate increases in response to rising inflation. The County's investment returns are significantly linked to Federal Reserve monetary policy as it applies to short-term interest rates.

General Fund Resources

The General Fund derives its revenues primarily from the County's permanent property tax rate, along with filing fees in the Clerk's Office, state revenues, marijuana taxes and other miscellaneous income. It is the primary source of support for the following departments and programs: Assessor's Office, Clerk's Office, Board of Property

Tax Appeals, District Attorney's Office, Finance/Tax, Veterans' Services and Property Management operations. Other departments or services receiving General Fund transfers for their operating budgets include Community Justice, Health Services, Justice Court, Dog Control, Victims' Assistance and the Board of County Commissioners.

The beginning net working capital in the General Fund is estimated to be \$13.8 million which is flat compared to FY 2023 actuals. The policy level for General Fund net working capital at the end of FY 2024 is \$12.3 million which is the amount budgeted as contingency. The General Fund is scheduled to transfer \$4.4 million to reserves to provide for future capital needs and debt service for the courthouse expansion. This is a reduction in the reserve transfer from FY 2023 of \$553,000 (11%) due to continued declining General Fund non-property tax revenues and increased operational expenditures. General Fund non-property tax revenues are budgeted at \$6.4 million for FY 2024 which is a decrease of \$2.5 million (29%) from the FY 2023 revised budget.

Expenditures

The County employs more than 1,251.76 people to carry out the services provided to residents. This is a 19.25 FTE increase or 2% over the number of approved positions in the FY 2023 revised budget. The increase is due to the creation of new positions and conversion of limited duration FTE positions set to expire in FY 2023 to regular duration positions. Personnel costs are a significant expense for the County as they account for about half of total County operating expenses. Labor related costs are expected to increase overall by \$10.3 million from the FY 2023 revised budget. Several factors contribute to this increase including the addition of new positions and a cost-of-living increase of 4%. Other wage changes include the normal merit step increases of 4% to 5% where eligible. There is an 11% increase in departmental health insurance rates projected for FY 2024 as the County has spent down reserves and needs to align rates with the program cost.

The PERS Board issued new rates for the 2024-26 biennium which go into effect July 1, 2024 for the County's FY 2024 budget. The new rates increased on average by 1.6% which is estimated to have a \$1.8 million impact on the FY 2024 adopted budget.

The County's self-insured health plan for employees has performed well since its inception. Health care costs are closely related to the claims experience of plan members. Claims experience changes from year to year based on many factors. Given the volatile history of claims over the past couple of years, the increase in rates charged to departments for filled positions is becoming less consistent from one year to the next. Despite cost saving measures related to the Deschutes Onsite Clinic (DOC), the onsite pharmacy, increased employee participation in personal health assessments, and the County's wellness program, FY 2024 health care costs are expected to grow by 1.4% over the FY 2023 revised budget. This reflects increasing demand for healthcare needs, unanticipated high-cost claims, and the dramatically rising cost of medical care and pharmaceuticals. The County needed a budget adjustment in FY 2023 to cover the higher than anticipated claims costs. It is anticipated this experience will continue into FY 2024. For FY 2024, charges to departments for self-insured health benefits are budgeted at \$1,704 per person per month which is an 11% increase over FY 2023. The health benefits forecast shows the County has spent the reserve down and will continue to increase charges to departments for health benefits into the future to align program costs with department and employee charges.

County departments pay internal service fees (ISF) to cover general liability, workers' compensation, auto, unemployment and property insurance. Overall, for FY 2024 as compared to FY 2023, general liability charges are up 4.8%, workers' compensation charges are down 10%, property charges remain unchanged, vehicle insurance rates are flat, and unemployment rates remain unchanged.

The budget contains eight internal service funds that charge their services out to other funds. They include Board of County Commissioners, County Administration, Finance, Human Resources, Information Technology, Information Technology Reserve, Legal Counsel and Facilities. Continued from FY 2021 is a fund that facilitated the replacement of the Finance/HR software system. The project was completed in FY 2020 but the fund will continue allocating the full costs of the project through FY 2024.

Indirect service charges will increase for FY 2024 by \$1.6 million or 10.8%. The three year average increase in indirect service charges is 14.8% and is due to FTE growth to meet service needs and current inflation. Included in the FY 2024 adopted budget is a 2.75 FTE increase in the Internal Service Funds.

Community Development Department

Permit volumes in the Community Development Department (CDD) have declined on average 18% to 50% across all categories when compared to FY 2022. Volumes are trending in alignment with FY 2015 - FY 2017. Factors contributing to this decrease include inflation, high interest rates, labor and supply shortages along with distribution issues and seasonal cycles. FY 2023 projected permit revenue is estimated to be \$2.1 million short from budgeted amounts. Revenues included in the FY 2024 budget are projected to increase an additional 9.5% from FY 2023 estimated actuals. The adopted budget includes fee increases needed to maintain current service levels within CDD.

Health Services Department

The Health Services Department is funded by a variety of sources, including state and federal funds, grants, fees and charges and transfers from the General Fund. The General Fund transfer for FY 2024 is adopted at \$6.8 million, an increase of approximately \$172,000 from the FY 2023 investment.

Health Services staffing for the department includes a decrease of 5.00 FTE in the adopted FY 2024 budget. To gain a better understanding of the department's funding, the County added one Budget Committee meeting in the schedule prior to the regular Budget Committee process to discuss the upcoming policy decisions of the Health Services Department.

After opening the Crisis Stabilization Center in Bend to better address the needs of residents in crisis who have been referred to law enforcement, the Health Services Department received \$2.4 million in grant funding to support a 24-hour operation at the Center through FY 2022. The department was recently awarded the same grant funding for FY 2023 and FY 2024. Costs to sustain 24/7 operations of the facility are included in the adopted budget and includes a transfer of approximately \$620,000 from the Sheriff's Office.

Sheriff's Office

The Sheriff's Office is funded through two voter-approved law enforcement districts that levy property taxes. The Countywide District, with a maximum tax rate of \$1.25 per \$1,000 of assessed value, supports countywide Sheriff functions including the Jail. The Rural District, with a maximum tax rate of \$1.55 per \$1,000 of assessed value, supports unincorporated county Sheriff's Office services such as patrol and investigations. The adopted budget includes levying the full tax rate which is an increase of \$0.20 in the Countywide District and a \$0.12 in the Rural District. The full levy is needed to support operations at the current service level and for future Public Safety Campus expansion. Property tax revenues for the two districts combined for FY 2024 are estimated at \$53.0 million. Lodging taxes collected in the unincorporated area and transferred to the Sheriff's Office to fund operations in the unincorporated area are expected to be \$3.7 million, the same amount included in the FY 2023 budget. The Sheriff's Office also provides law enforcement services in the cities of Sisters and La Pine through intergovernmental agreements.

Clerk's Office

The Clerk's Office revenues are generated primarily through the recording of documents. The Clerk's Office revenues improved over the past several years and were more than \$2.7 million in FY 2021. Projections for FY 2024 however, have declined to just \$1.0 million, in line with projected FY 2023 actuals. This reduction is due to persistently high interest rates which have led to large decreases in the volume of recorded documents from real estate transactions. In the past, the Clerk's Office has produced more revenue than expense. As an example, it contributed a net \$1.3 million to the General Fund in FY 2021. Due to reduced revenues and increased expenses, it appears that it will require net General Fund resources in FY 2024 of \$1.1 million.

Deschutes County 9-1-1

The 9-1-1 Service District continues to implement plans to enhance regional radio system coverage through programming changes and the addition of new radio sites. Radio system enhancements will bolster communication capabilities throughout Central Oregon and beyond giving general government and public safety reliable communications when responding to emergencies. Since the inception of the radio project, funds have been allocated in each budget cycle for future replacement and improvements to the system, which puts the District in a good position to implement these projects.

The 9-1-1 backup center at the North County Campus in Redmond will be vital to providing emergency services and is estimated to be completed in early FY 2024.

Deschutes County 9-1-1 is funded by a permanent property tax levy that was approved by voters in May 2016 with a maximum rate of \$0.425 per \$1,000 of assessed value. The levy rate for FY 2024 remains unchanged from prior years at \$0.3618 per \$1,000 of assessed value.

Road Department

In FY 2024, the Road Department plans to transfer \$12.7 million to the Road Capital Improvement Fund for road improvement and construction projects. County delivered projects will include improvements of Hunnell Road, construction of roundabouts at the intersections of Deschutes Market Road/Hamehook Road and Powell Butte Highway/Butler Market Road, and pavement overlays on portions of Alfalfa Market Road, Deschutes Market Road, and Northwest Way.

Solid Waste

In FY 2023, the Department of Solid Waste continued to make progress on the new solid waste management facility (Landfill) siting process as well as planning for transfer station improvements for the Negus Transfer Station in Redmond. Those efforts will continue in FY 2024, as the department continues the landfill siting process and begins construction on the \$21.2 million Negus transfer station project.

Contingency

Most non-property tax supported funds in the budget meet the County financial policy minimum of 8.3% of operating budget or one month's worth of expenditures, to be budgeted in contingency. The policy also requires that tax supported operations budget at least four months of tax revenues in contingency to provide the needed cash flow until property taxes are collected in November. An adjustment to the policy was made in FY 2021 for the internal service funds, lowering the contingency requirement from 8.3% to 3% to reflect the fact that internal service budgets are effectively a component of other County direct service budgets where contingency is already budgeted. Contingency levels in the Sheriff's Office Rural District falls short of the policy level. This fund will need

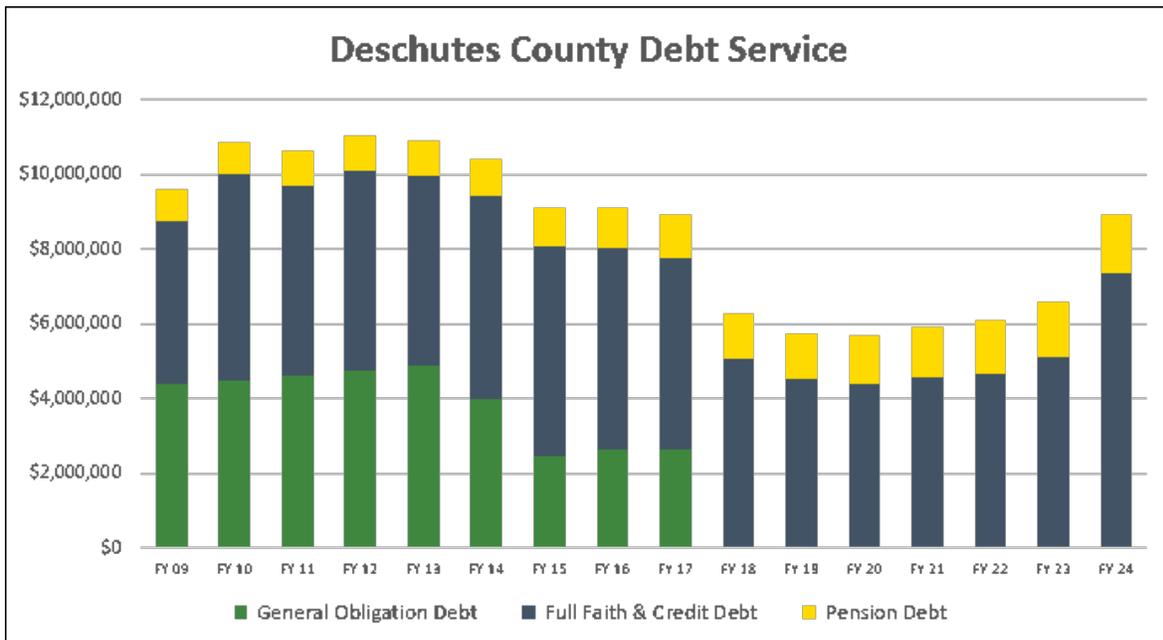
to closely monitor revenues and expenditures in FY 2024 and ensure their long-term forecast achieves the required contingency levels.

Debt Service

Expenditures to repay borrowed funds are budgeted at \$8.9 million for FY 2024. This is 30.3% more than FY 2023. The FY 2024 adopted budget includes new debt service in the amount of \$1.9 million for the courthouse expansion project. The project is estimated to cost approximately \$40.5 million, and construction is anticipated to begin in FY 2024.

Debt amounts have declined in previous years due to the completion of the debt service related to the Fair & Expo Center in FY 2017. The County expects debt service levels to rise again as new debt is issued to fund the courthouse expansion project over an expected term of 20 years.

All of the County’s remaining debt falls into the full faith and credit category and is payable from the County’s current revenues. This type of County debt was used to fund the jail expansion, the Community Development building, the 9-1-1 and Oregon State Police Center, the County Service Building and other facilities around the County. The following graph shows the history of the County’s major debt service categories since FY 2009.



In Conclusion

The adopted FY 2024 County budget is balanced and continues to support the delivery of quality services to our growing and changing community.

With new pressures on available resources and uncertain State and Federal budgets, we will need to continue to budget responsibly, assess priorities, and seek additional funds to ensure ongoing fiscal stability for future years.

This adopted budget will provide the financial foundation to accomplish the Board of County Commissioners’ FY 2024 goals and objectives, as detailed in this document.

I would like to extend my gratitude and appreciation to all County employees who carry out the important services described in this budget document. In addition to the employees in each operating department that prepare the initial budget submittal, certain individuals play a large role in carrying the process forward to the Budget Committee, including Budget & Financial Planning Manager Dan Emerson, and Senior Budget Analyst Cam Sparks, Management Analyst Laura Skundrick, Chief Financial Officer Robert Tintle, Deputy County Administrator Erik Kropp, Deputy County Administrator Whitney Hale and Human Resources Director Kathleen Hinman. To them I extend my sincere and wholehearted thank you! Finally, I acknowledge and appreciate the diligent and thoughtful work of the Budget Committee in employing their extensive knowledge of and dedication to Deschutes County, as well as their financial acumen, in their review of the FY 2024 Proposed Budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Nick LeLack", with a long horizontal flourish extending to the right.

Nick LeLack, County Administrator

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About this Budget Document

This budget document uses the widely recommended program budget format. The document provides expanded narrative descriptions of revenue and expenditure issues in the context of departmental goals, work plans and performance measures that tie into countywide goals and objectives developed by the Board of Commissioners. By budgeting this way, the County's budget document serves also as a strategic plan and a communication tool that the County uses to convey to the public easy-to-understand information about significant budgetary issues, trends and resource choices. A line-item budget, is also prepared and available for inspection by the Budget Committee and any other resident.

While a line-item budget is an accounting document that provides an organization's numerical details, a program budget is a policy document and a long-range planning and communication document that, besides being a financial plan, provides summary information about the line-item detail. The program budget also gives the public a clear picture of exactly what it is buying with its money, and focuses Budget Committee and Board of Commissioner's attention on what the organization is trying to achieve with its budget decisions. A number of distinguishing characteristics of a program budget can be found in this document and are listed below:

- A coherent statement of financial policies.
- Non-financial countywide goals and objectives for FY 2024. Goals and objectives are reviewed, discussed and adopted by the Board of Commissioners at the annual retreat. As competing demands for resources are considered, they are matched against the adopted goals and objectives. Departments use the Board's adopted countywide goals and objectives to develop their own goals, objectives, action plans and performance measures.
- A capital improvements program. A capital improvement is defined as a project or purchase related to the acquisition, expansion or rehabilitation of the County's buildings, equipment, parks, streets and other public infrastructure. As a rule of thumb, these improvements will cost more than \$100,000. The program includes projects for which funding has been identified, as well as those for which funding is unknown or uncertain.
- A glossary of budget terms.
- An overview of all budgeted FTE positions.

In addition to the above items, each department budget contains the following elements:

- A description of department priorities as they related to the countywide goals and objectives.
- An organizational chart and summary of department functions.
- A description of current year successes.
- A description of significant issues and challenges forecast for the next fiscal year, as well as a description of the department's fiscal condition.
- A budget financial summary.
- Charts and graphs that provide a visual depiction of the department's budget.

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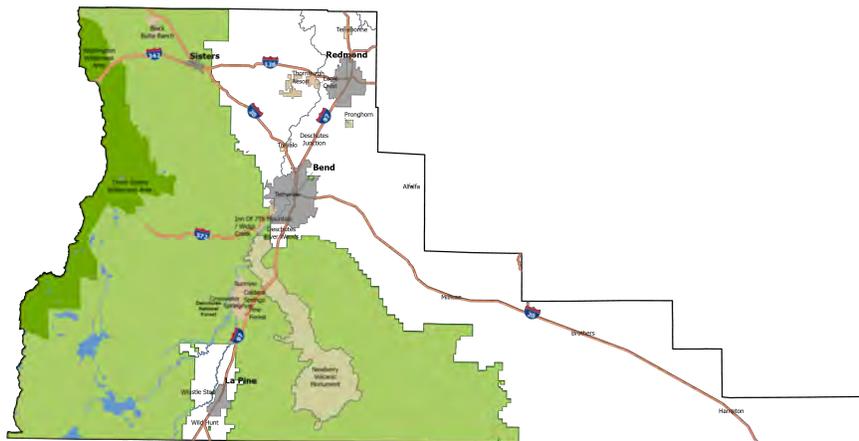
COUNTY PROFILE

French-Canadian fur trappers gave the name, “Riviere des Chutes” (River of the Falls), to one of Oregon’s most scenic rivers. It is from this river that the County of Deschutes takes its name. Located in the heart of Central Oregon, between the towering Cascade Mountain Range to the west and the high desert plateau to the east, Deschutes County is the outdoor recreation capital of Oregon. The county encompasses 3,055 square miles of scenic beauty, mild climate, diverse recreational opportunities and a growing economy. From humble beginnings, Deschutes County now experiences the most rapid population growth of any county in Oregon. It has developed into a bustling, exciting destination where progress, growth and unique beauty intertwine.

County Formation

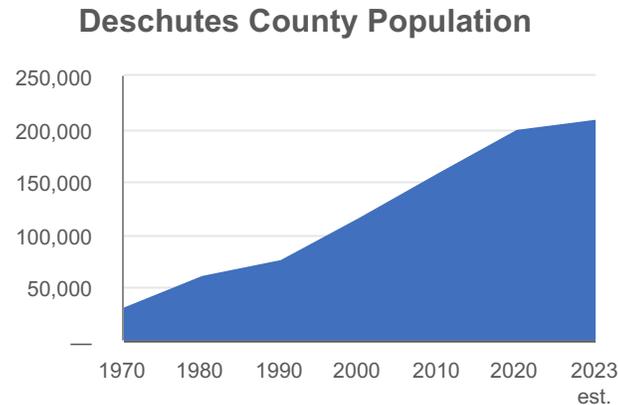
The Oregon Territory was established in 1846 and included the current states of Washington, Oregon, Idaho and parts of Montana and Wyoming. This territory was eventually split up when Oregon obtained its statehood on February 14, 1859. At that time, the area that is now Deschutes County was part of Wasco County. In 1882, Central Oregon seceded from Wasco County forming Crook County with Prineville as the county seat. In 1914, the northwest portion of Crook County separated to form Jefferson County. During this time, a movement was underway to move the county seat from Prineville to Bend. Although a vote to move the county seat narrowly failed, support for the establishment of a new county with Bend as the county seat eventually prevailed. It was not until December 13, 1916 that Deschutes County became a county in its own right. Created from the western portion of Crook County, Deschutes County was the last of Oregon’s current 36 counties to be established. The new county had its first meeting to organize county government in 1918 with the election of Judge William Barnes, Commissioners A.L. Mackintosh and Lew Smith, District Attorney Harvey DeArmond, Sheriff S.E. Roberts, Treasurer Clyde McKay, Coroner Elmer Niswonger, as well as a county clerk, assessor, surveyor, physician and superintendent of schools.

County Map



Population

When Deschutes County was formed in 1916, there were an estimated 5,000 residents. By 1920, the first U.S. Census held after its formation, the population had nearly doubled. Since that time population growth in Deschutes County has been swift. Over the last 20 years, Deschutes County's percentage of growth remains higher than any other Oregon county. This graph displays the population recorded by the U.S. Census Bureau between 1970 and 2020. The Population Research Center at Portland State University provided estimates for 2023.



DEMOGRAPHICS

Unless otherwise identified, all of the following demographic information about Deschutes County was drawn from the U.S. Census Bureau's 2017-2021 American Community Survey.

Race

Among Deschutes County's residents, 91% are white, 1% are Asian, 0.7% are American Indian, 0.5% are Black or African American, 2% are of another race, and the remaining 6.6% are of two or more races. Hispanic or Latino of any race, represent 8.3% of the population.

Age

The median age of Deschutes County residents is 42.6 years old, which is slightly older than the U.S. median age of 38.9 years old. The County median age includes 21.5% of residents who are 65 years old or older and 20.3% under the age of 18.

Residence

Among current Deschutes County residents, 52.6% were born outside of Oregon, including 5.1% who were born outside the United States. Net migration to Deschutes County between 2020 and 2022 is approximately 9,100 residents.

Education

High school graduates represent 94.3% of the population over the age of 25 years old. Those with a Bachelor’s degree or higher represent 38.6% of the county’s population.

Deschutes County consists of three school districts. The largest is the Bend-La Pine School District, the 5th largest school district in Oregon, with approximately 17,300 students. The second largest district is the Redmond School District with over 7,000 students. In addition to the City of Redmond, this district serves Alfalfa, Eagle Crest, Crooked River Ranch, Terrebonne and Tumalo. The third district is the Sisters School District serving over 1,100 students. There are also a number of private schools in the county.

Deschutes County is also home to the Central Oregon Community College (COCC). The main campus is located in Bend with satellite campuses in Redmond, Madras, and Prineville. There were approximately 11,800 students enrolled at COCC in the 2021-22 school year. Among those enrolled, approximately 6,600 were taking classes for credit, and 6,300 were taking non-credit classes.

OSU-Cascades, formerly on a campus shared with COCC, opened its new Bend branch campus in 2016. It is the only baccalaureate and graduate degree granting institution based in Central Oregon. It compliments COCC course work, offering upper-division and graduate courses and currently offers 23 academic majors. At full build out, OSU-Cascades will offer as many as 50 undergraduate and graduate degree programs. Enrollment for Fall 2022 was 1,300 students, with plans to serve 3,000 to 5,000 students in the future.

Income and Employment

Historically, Deschutes County was dominated by wood product manufacturing. However, the local economy has undergone significant changes in the last two decades. Now dominated by retail trade, health care and tourism, Deschutes County attracts visitors and consumers from neighboring counties and around the state. Beginning in 2007, the economy slowed down significantly led by a stalled housing market. According to the State of Oregon Employment Department and the U.S. Department of Labor, Bureau of Labor Statistics, the unemployment rate in Deschutes County in January 2023 was 5.3%, higher than both the state unemployment rate (4.8%) and the national rate (3.4%) during the same period. The median household income in Deschutes County, based on data published by the 2017-2021 American Community Survey from the U.S. Census Bureau, was \$74,082.

LARGEST EMPLOYERS IN DESCHUTES COUNTY (2023)

Employer	# Employees	% Total Employment	Type of Business
1. St. Charles Medical Center	4,400	32.90 %	Health Care
2. Bend-La Pine School District	2,300	17.20 %	Education
3. Deschutes County	1,284	9.60 %	Government
4. Mt. Bachelor	1,081	8.08 %	Accommodation & Recreation
5. Redmond School District	1,016	7.60 %	Education
6. Sunriver Resort	900	6.73 %	Accommodation
7. City of Bend	717	5.36 %	Government
8. U.S. Forest Service / Deschutes National Forest	615	4.60 %	Government
9. Bend Park and Recreation District	591	4.42 %	Government
10. OSU Cascades	470	3.51 %	Education

Source: Economic Development for Central Oregon (EDCO)

County Health

The Robert Wood Johnson Foundation, in collaboration with the University of Wisconsin Population Health Institute, developed the County Health Rankings in 2009 which utilizes health-related data from various sources. State-specific reports were created and counties within the state were ranked based on multiple factors, and data measures.

Since 2009 almost every county in the United States is ranked annually within their state in two general areas: health factors and health outcomes. These rankings are based on a model of population health that emphasizes the many factors that contribute to the health of a community. They are standardized and combined using scientifically-informed weights. In 2023, Deschutes County received an overall ranking of 5th out of 36 Oregon counties.

- Health Factors include health behaviors, clinical care, social and economic factors, and the physical environment. Deschutes County was ranked 4th out of 35 counties in Oregon.
- Health Outcomes measures the length and quality of life. Deschutes County was ranked 5th in the state in this category.

HISTORY

People have inhabited what is now Deschutes County for approximately 11,500 years. Native American people regularly passed through the region following the Klamath Trail along the Deschutes River from southern Oregon north to the Columbia River. They would collect seasonal foods, hunt wild game and fish for salmon in the area's rivers. The area was primarily inhabited by three native tribes when British and French fur trappers arrived in the early to mid-1800's. In the North, Wasco bands fishing the Columbia River would travel south to trade with other native tribes. The Walla-Wallas (later Warm Springs bands), living on the Columbia River tributaries, would travel between summer and winter camps. They relied on fish, as well as game, roots and berries for food and traded regularly with the Wascos. The Paiute bands from the southeast, having little contact with the other tribes, migrated great distances following game across the high plains of Oregon, Utah, Idaho and Nevada. The Treaty of 1855 established the Warm Springs Reservation just north of Deschutes County for the Wascos and Walla-Wallas. The Paiutes joined the reservation in 1879.

A party from the American Fur Trading Company is believed to be the first non-native travelers to pass through Deschutes County in 1813. Peter Skene Ogden, a fur trader with the Hudson's Bay Company, was the first European visitor to spend time in Deschutes County in 1825 while undertaking a trapping expedition. Throughout the late 1820's and 1830's, small groups of fur traders began passing through the county.

In the 1840s, large groups of settlers began traveling west along the Oregon Trail headed to new farming communities developing on the west side of the Cascade Mountains. The typical route followed a path several hundred miles north of Deschutes County along the Columbia River. In 1845, however, Stephen Meek led a large party west from Fort Boise in search of a shorter route that brought them to Deschutes County. Unfortunately, no viable shortcut was discovered and Meek's party paid a heavy physical toll, with several members of the party losing their lives.

While the Deschutes River offered a path for traveling north and south during this time, the nearest east-west travel route was the Barlow Road located several hundred miles north in The Dalles. This changed in 1853 with the establishment of the Willamette Pass, located just across the southern border of Deschutes County. This route

crossed the Cascade Mountains connecting the area to Eugene. Eventually two routes were established in Deschutes County - the Scott Trail over the McKenzie Pass in 1862 and the Santiam Wagon Road in 1866.

First Permanent Settlers

The establishment of travel routes across the Cascade Mountains brought four cattlemen in 1859, Deschutes County's first semi-permanent settlers. John Craig, Robert Millican, Felix Scott Jr. and Marion Scott brought 900 head of cattle eastward through the mountains in the spring to graze their stock in Central Oregon. They would pass back across the mountains before the advent of winter. Soon other cattle ranchers began grazing their herds in Deschutes County. Later, sheep herders began summering in the higher elevations of the Cascades bringing their flocks down to lower elevations when the weather got too cold. The appearance of both cattle ranchers and sheep herders in the area touched off what became known as "range wars" in Deschutes County. These conflicts were common in communities across the western United States during this time. Cattle ranchers blamed sheep herders for overgrazing and sheep herders blamed cattle ranchers for excluding them from public lands and monopolizing limited water sources.

Other than cattle ranchers and sheep herders, Central Oregon did not attract many settlers in the 19th Century. This could be attributed to limited access to and from other communities, an absence of railroad service and non-irrigated lands ill equipped for agriculture. The Carey Act of 1894 and the Newlands Reclamation Act of 1902 provided federal support to irrigate large tracts of public land and distribute them to new settlers. This legislation initiated large irrigation ventures and led to a significant number of new settlers arriving in Central Oregon.

Railroads

James J. Hill, of the Great Northern and North Pacific railroads, bought the Oregon Trunk Railway for a planned route up the Deschutes River. E.H. Harriman, who controlled the Union Pacific Railway and the Southern Pacific Railway, seeking a similar route, incorporated the Des Chutes Railway. In 1909, the Oregon Trunk and Des Chutes Railroads began building parallel railroads on opposite sides of the Deschutes River in a race to provide rail service to Deschutes County. Dynamiting, sabotage, and brawls punctuated the "Deschutes Canyon War" as both tried to be the first railroad to reach the growing communities in Deschutes County. Eventually, an agreement was worked out in May 1910 to provide for joint operation of the rails. Passenger rail service reached Redmond on September 21, 1911 and Bend three months later. Railroad was soon followed by the construction of several major highways along the earlier established east-west trails, further connecting Deschutes County to the rest of the state.

Timber Industry

The ponderosa pine forests of Deschutes County attracted the attention of pine lumber producers who began acquiring timber lands as early as 1895. With the establishment of the Deschutes National Forest in 1908, the abundance of timber in Central Oregon was no longer a secret. Soon after railroad service became available, lumber companies built mills to process the harvesting of the region's pine forests. Within a decade nearly every community in the County had railroad service and a lumber mill. During this time, Bend emerged as one of the nation's great pine production centers. Shevlin-Hixon and Brooks-Scanlon, two prominent lumber companies at the time, both built large mills in Bend in 1915. Less than a year later, the two mills were producing 750,000 board feet of lumber per day and employing thousands of people. Lumber mills served as the primary economic driver in Deschutes County for the next several decades peaking during World War II when 700 million board feet was being produced each year in the county. After the war, however, the industry started to decline. In 1950, Shevlin-Hixon was purchased by Brooks-Scanlon and mills began closing. Brooks-Scanlon was eventually acquired and

their mill in Bend ceased operation in 1994. By the end of the 20th century, no operating mills remained in Deschutes County.

Outdoor Recreation

In 1928, four Scandinavian mill workers, Chris Kostol, Emil Nordeen, Nels Skjersaa and Nils Wulfberg, formed the Bend Skyliners mountaineering club. This club is credited with introducing winter sports to Deschutes County by sponsoring races, conducting mountain rescues and promoting competitive skiing. Bill Healy, after developing a great interest in winter sports as a member of the 10th Mountain Division during World War II, moved to Bend after the war and joined the Skyliners. In 1957, Healy, with other investors, developed a ski area on Bachelor Butte. The peak would be renamed Mount Bachelor and become a popular winter sports attraction and a prominent destination in Deschutes County.

As more travelers visited Deschutes County during the 1950's, attention was drawn to the blue skies, snow-capped mountains, green parks, and scenic waterways the area had to offer. Vacationers came to enjoy outdoor recreational activities including fishing, hunting, mountaineering, and summer camping. Leisure, tourism and outdoor recreational pursuits began taking root supplanting the declining timber industry as the County's new economic driver and remain so today.

A Metropolitan Economy

Deschutes County's rapid population growth, particularly in the early 2000s, dramatically transformed the economy of the region. Although tourism, construction, and wood product manufacturing continue to be important components of the local economy we have seen the emergence of more professional, specialized, and technical industry sectors over the past two decades. These new sectors include advanced manufacturing, bioscience/ pharmaceuticals, high tech, and professional services, such as engineering, design, marketing, advertising, and other consulting services. The growth in these sectors have largely been driven by small companies relocating to Central Oregon in order to pursue a healthier work/ life balance. These changes over the past twenty years have pushed Deschutes County to the 4th most diverse economy in Oregon of 36 counties, according to the Hachman Diversification index. The expansion of the professional sector has led to Bend and more broadly Deschutes County looking much more like a traditional metropolitan area. This transition is likely to continue into the future as the region continues to grow, the labor force thickens, and diverse businesses open or relocate to the region.

COMMUNITIES

Deschutes County contains residential communities offering a variety of urban and rural lifestyles. There are six specific community types located in the county: incorporated cities, unincorporated urban communities, rural communities, rural service centers, resort communities and destination resorts. The U.S. Census Bureau also recognized additional communities as census designated places.

Incorporated Cities

For a community to become an incorporated city, it requires the vote of 50% of residents. Once incorporated, a city is permitted to levy taxes on residents and is required to provide services such as electricity, sewer and water. There are four incorporated cities in Deschutes County.

Bend: Serving as the county seat, Bend is the largest city in Deschutes County and the fifth largest city in Oregon. The name was derived from "Farewell Bend," a designation used by early pioneers referring to the bend in the Deschutes River marking one of the few points where the river could be crossed. In 1860, John Young

Todd, Bend's first settler, built a bridge across the Deschutes River at Sherar's Falls and established the Farewell Bend Ranch. In 1877, Cort Allen and William Staats, would become the first permanent residents in what would eventually be the City of Bend. By the turn of the century, only 21 residents inhabited the area and raising livestock was the only industry. This changed with the arrival of Alexander Drake in 1900, who began purchasing land along the Deschutes River. He purchased vast tracks of timber land and set up a mill in 1901. Forming the Pilot Butte Development Company, Drake constructed a canal system to irrigate the land and deliver water to the residents. In 1904, the Pilot Butte Development Company platted the city, the Bend Post Office was established and the first phone lines were installed connecting Bend to Prineville. At Drake's urging, 500 residents voted to create the City of Bend in 1905. With the arrival of the railroad in 1911, Bend became a booming timber town. Drake Park was created in 1920 by a city bond levy and Shevlin Park was donated by Shevlin-Hixon. A year later, the first streets of Bend were paved. Today, Bend is a popular tourist destination centrally located to many of Deschutes County's amenities. Bend, as the largest Oregon city east of the Cascade Mountains, also serves as a regional center for commercial, industrial and cultural activity.

La Pine: Although people have lived in La Pine for more than a century, it remained Oregon's last unincorporated town until December 7, 2006 when residents voted to incorporate. Platted in 1910, next to the small town of Rosland, La Pine would soon overtake the smaller community. The name was suggested by Alfred A. Aya referencing the abundance of pine trees in the area. This community formed as a stop for travelers following the Huntington Road, a common path of travel during the late 1800's alongside the Deschutes River. La Pine is located in southern Deschutes County near the Deschutes and Little Deschutes Rivers, as well as the Cascade Lakes. Nestled among tall pine forests, La Pine offers panoramic views of the Cascade Mountains and convenient access to many outdoor recreational opportunities. It is a growing community with a strong, rural character.

Redmond: Named for Frank and Josephine Redmond, this community is home of Roberts Field Regional Airport and the Deschutes County Fair. The Redmonds were homesteaders who fortuitously pitched a tent next to the main irrigation canal and adjacent to the projected path of the railroad in 1904. The next year, the town was platted and in 1906 water reached the emerging community. The city was incorporated in 1910 with a post office being established in 1915. In the early years, Redmond prospered as a market town serving farms and ranches in northern Deschutes County. The city gained statewide attention with the construction of the Redmond Hotel in 1928, billed as the finest hotel east of the Cascade Mountains. With the establishment of Camp Redmond in 1939, the largest Civilian Conservation Corps camp on the West Coast, the community experienced a small population spurt. Roberts Field, which was constructed in 1940, was leased by the U.S. Air Force for use as a training base for B-17 bombers and P-38's during World War II. After the war, the airport began offering commercial air service. Today, it provides the only commercial air service for the Central Oregon region. Redmond is strategically located at the heart of Central Oregon. Due to its central proximity to the county seats of Deschutes, Crook and Jefferson Counties (Bend, Prineville and Madras), Redmond often serves as a hub for regional activities and events.

Sisters: Incorporated in 1946, Sisters is located at the foot of the Cascade Mountains in northwestern Deschutes County. The community was originally established in 1865, just west of its current location, as Camp Polk, in response to reports of Indian attacks. The camp was soon abandoned when no Indian problems were discovered. In 1888, the post office at Camp Polk was moved to the present city site at the junction of the Santiam and McKenzie Passes. The name was changed in recognition of the three Cascade peaks on the city's western skyline, collectively known as the Three Sisters. Originally serving as an outpost and supply depot for wagon travel across the Cascade Mountains, Sisters honors its history by maintaining downtown storefronts designed in

a turn-of-the-century style. Today tens of thousands of visitors come to Sisters for the internationally recognized Sisters Outdoor Quilt Show. Sisters also hosts a Professional Rodeo Cowboys of America-sanctioned rodeo.

Urban Unincorporated Communities

This type of community must have at least 150 permanent residential dwellings, have three or more land uses and be served by community sewer and water systems. Deschutes County has one urban unincorporated community.

Sunriver: Located 15 miles south of Bend, Sunriver is one of Oregon's premier resort communities. It was constructed on the former grounds of Camp Abbot, a World War II training facility which was abandoned in 1944. In 1965, a master plan was developed and construction began two years later. Sunriver has many of the conveniences of a small city and encompasses approximately 3,375 acres. Although there are an estimated 1,530 permanent residents, Sunriver's population expands to more than 20,000 temporary and permanent residents during peak tourist season.

Rural Communities

These communities are comprised primarily of permanent residential dwellings. They also contain commercial, industrial and public land that serve the community and surrounding area. Deschutes County has two rural communities.

Terrebonne: This community, located about six miles north of Redmond, was platted in 1909. It was originally named Hillman after James Hill and E.H. Harriman, the two railroad magnates. Stimulated by the arrival of the railroad, many lots in the newly platted town were being sold, in some cases sight unseen. This activity soon led to fraudulent land sales tarnishing Hillman's reputation and eventually prompting the town to change its name to Terrebonne, which means "good earth." Terrebonne is located just east of the Deschutes River on Highway 97. This community has a population of about 1,600. Visitors often stop in Terrebonne on their way to Smith Rock State Park, one of the premier rock climbing venues in Oregon, located only two miles east of town.

Tumalo: Founded by A.W. Laidlaw, this community is located less than three miles northwest of Bend. The community is bisected by the Deschutes River with the Laidlaw Butte on the west and the bluff of the river canyon on the east. The community was originally settled with the incorporation of the Three Sisters Irrigation Company in 1899. Water was to be diverted from the Deschutes River and Tumalo Creek to irrigate as many as 60,000 acres of land. The town, originally named Laidlaw for its founder, was platted in 1904. The community envisioned becoming the population and commercial center for Central Oregon with the arrival of the railroad. However, when it was announced that the railroad would be passing through Bend, a similar-sized community at the time, instead of Tumalo such hopes were dashed. The community officially changed its name to Tumalo in 1915, a Klamath word meaning "wild plum." Today, Tumalo is a small farming community with most farms on fewer than five acres.

Resort Communities

These are typically planned communities established and used for recreation or resort purposes. These communities were developed before the establishment of the destination resort designation. They contain permanent and temporary residential occupancy, as well as some commercial uses to serve the community. Deschutes County has two resort communities.

Black Butte Ranch: Located eight miles west of Sisters, Black Butte Ranch has served as a cattle ranch since the late 1800's. Today, a portion of Black Butte Ranch remains an operational cattle ranch. In 1970, Brooks-Scanlon, the lumber company, purchased 1,280 acres and developed a community of homes while trying to

preserve the natural setting. They were marketed across the state as second homes. Black Butte Ranch has grown to 1,800 acres in the main development with 1,253 lots for both permanent and seasonal residents, as well as 82 acres for industrial uses in support of the community.

Inn of the 7th Mountain & Widgi Creek: Located about five miles southwest of Bend, the Inn of the 7th Mountain was developed in the late 1960's as a standalone resort community with overnight lodging and recreational facilities. The initial 23-acre community, developed in the late 1960's, includes 230 condominium units in 22 buildings and some commercial businesses targeted toward residents and vacationers. A large portion of the units are inhabited on a seasonal basis. Widgi Creek was approved in 1983 as a 237-acre expansion of the Inn of the 7th Mountain. It includes a golf course, 107 single family homes and 103 condominium units. The community is entirely bordered by the Deschutes National Forest.

Destination Resorts

These communities are self-contained developments providing visitor accommodations and developed recreational facilities in a natural setting. When Oregon established statewide planning goals in 1975, development outside of urban growth boundaries was prohibited, effectively ending future resort communities similar to Sunriver and Black Butte Ranch. In 1982, the planning goals were revised to address destination resorts. A county could choose to permit destination resorts, provided a map of eligible areas and specific county plans and ordinances are created. In Deschutes County, a resort must have a minimum of 160 acres, half dedicated to permanent open space. A minimum of 150 overnight units are required and residential units cannot exceed twice the number of overnight units. Commercial uses are limited to serving the resort and an investment of at least \$7 million in visitor accommodations and recreational facilities is required. There are four destination resorts located in Deschutes County:

Caldera Springs: Directly south of Sunriver is this 400-acre gated resort that contains 320 home sites. Having broken ground in 2006, the resort includes 150 overnight lodging units, a 9-hole, par 3 golf course, manmade lakes for fishing or canoeing, more than 12 miles of bike and walking trails, a lodge, a lake house, and a pool and fitness facility.

Eagle Crest: Located six miles west of Redmond, this resort was established in 1985. Since that time, the resort has expanded to include 891 residential homes in three housing developments covering 13 subdivisions. Eagle Crest also includes time-share condominiums, three golf courses, a hotel, a restaurant, spa facilities, a 10,000 square-foot conference center, an equestrian center and fitness centers. There are also 13 miles of paved paths for biking, jogging, and walks and a two-mile hiking trail along the Deschutes River.

Pronghorn: Located on 640 acres south of Redmond, this resort and golf club is surrounded by 20,000 acres of protected federal land. In addition to 384 home sites and custom designed villas, the resort features Jack Nicklaus and Tom Fazio-designed golf courses, a 55,000 square foot clubhouse with a fitness center, spa, lounge and restaurant.

Tetherow: Located on 700 acres four miles west of downtown Bend, Tetherow is Deschutes County's newest destination resort. The resort includes various residential neighborhoods, an 18-hole championship golf course, a 50-room luxury hotel with a spa and restaurants, a recreation center, a conference center and a neighborhood park.

Rural Service Centers

This designation refers to an unincorporated community, developed prior to 1979, consisting primarily of commercial or industrial uses providing goods and services to rural areas of the county. Typically only a small number of permanent residents live near each center. Deschutes County has six rural service centers:

Alfalfa: Located 12 miles east of Bend, this small ranching community is home to about 400 families. The community was named for the primary crop grown in the area. Due to the short growing season, few other crops can be grown and the land has primarily been used for grazing livestock, mostly cattle. Most of the local ranches were established after the formation of the Alfalfa Irrigation District in the early 1900's brought water to the area. The Central Oregon Canal now passes through the community. Most parcels in the area are 40 to 200 acres in size. Until 1987, the Alfalfa Grade School, a one-teacher, two- room school served 18 students. Alfalfa is now a part of the Redmond School District. Alfalfa also had a post office between 1912 and 1922. The Alfalfa Store and the Alfalfa Community Hall are located at the heart of the community. The Alfalfa Rural Service Center boundary includes about 22 acres.

Millican: In the 1880's, George Millican settled a ranch about 25 miles southeast of Bend which eventually became known as Millican. Although it reached a population of 60 in the early 1900's, for most of Millican's existence it has been a one-man town. Highway 20 was built in 1930, by which time only one resident remained. Billy Rahn, the sole resident, moved the town closer to the new highway and remained the postmaster until he retired in 1942, and the post office was closed. Bill Mellin purchased the community in 1946 operating a post office, which closed for good in 1953, a gas station and a store. Mellin remained in Millican until his death in 1988. The 75-acre community has changed hands several times since then. The store was closed in 2005 when the family operating it moved to nearby Hampton. The Millican Rural Service Center boundary contains about 30 acres.

Brothers: On Highway 20 just about 15 miles southeast of Millican is the Brothers Rural Service Center, which is about 49 acres in size. A post office was established in Brothers in 1913. Today, the small community includes a school, a market, café, gas station, a highway rest area and a state highway maintenance field office. Brothers also has a public water system.

Hampton: Another 22 miles southeast of Brothers on Highway 20 is the Hampton Rural Service Center. About 35 acres in size, this community includes a café and RV park. It also has a public water system.

Whistlestop: The Whistlestop Rural Service Center, located just a few miles northwest of La Pine, is about 8 acres in size.

Wildhunt: The Wildhunt Rural Service Center, located a few miles southwest of La Pine, is about 11 acres in size.

Census Designated Places

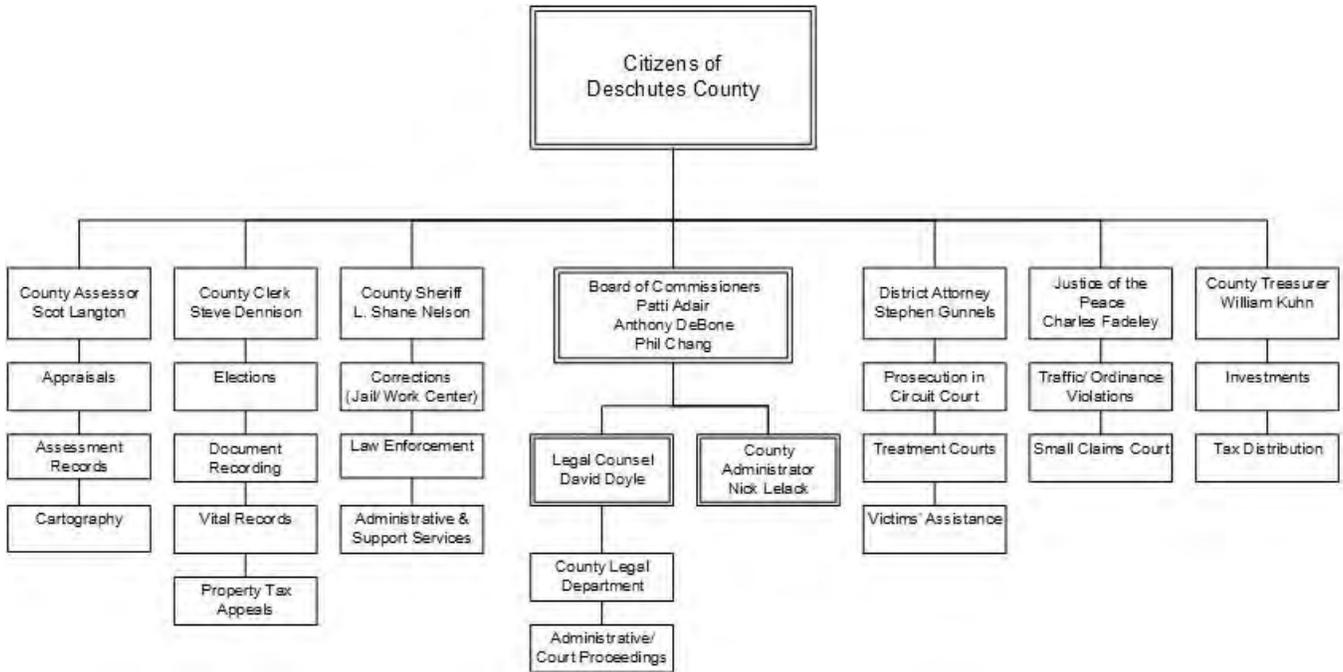
The U.S. Census Bureau, in an effort to capture unincorporated communities, identifies census designated places (CDPs). These communities resemble incorporated places, but lack a municipal government. Besides the urban unincorporated communities, rural communities, resort communities and destination resorts, Deschutes County had two additional communities identified as CDPs in the 2010 U.S. Census.

Deschutes River Woods: This community is located immediately south of Bend. Originally planned as a hunting and trapping resort, Deschutes River Woods emerged as a rural subdivision in the 1960s. At that time, the land was divided into parcels of one to five acres and re-zoned for family dwellings.

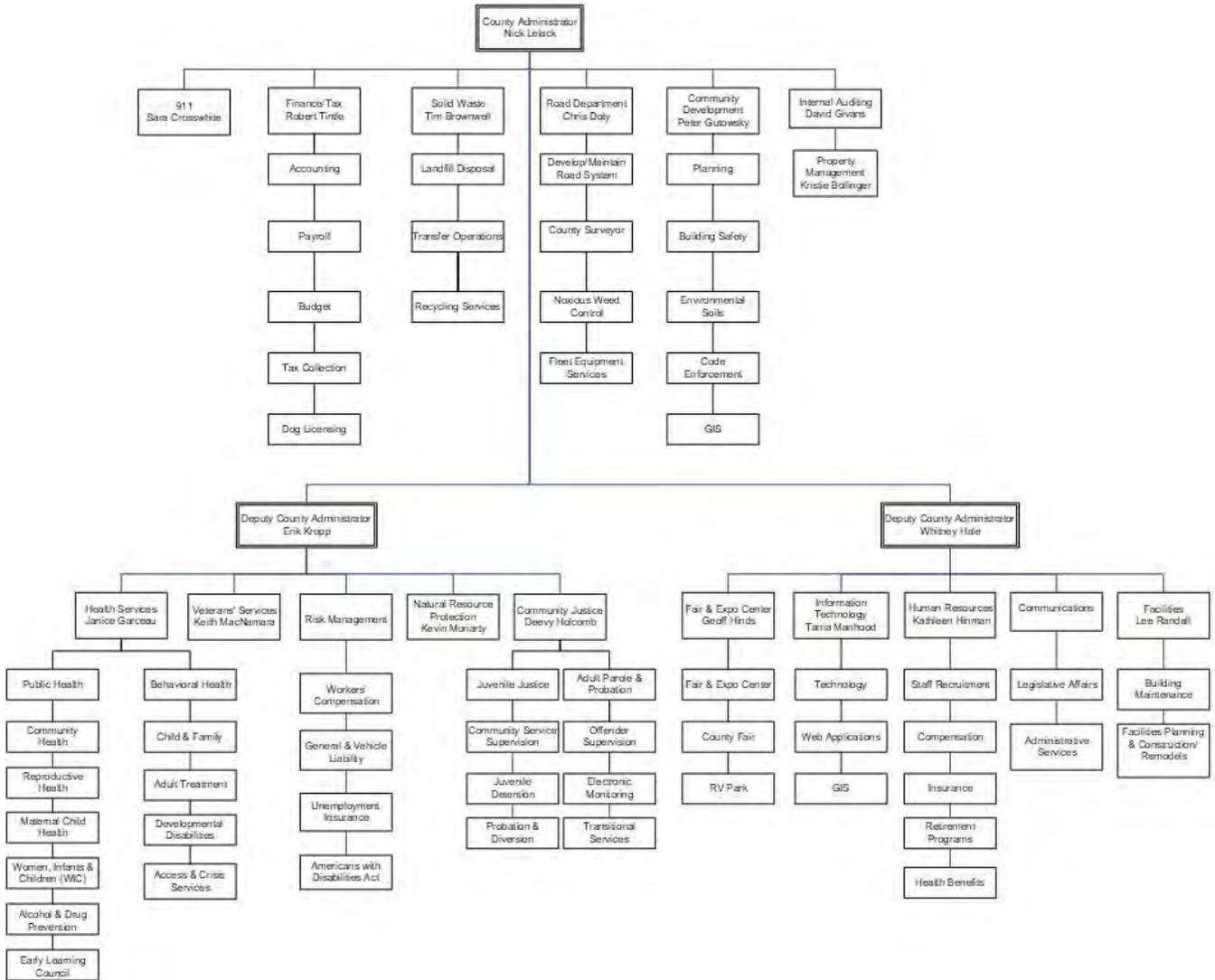
Three Rivers: Located between Sunriver and La Pine, Three Rivers incorporates a series of rural neighborhoods built near the Deschutes, Little Deschutes and Fall Rivers. Primarily developed in the 1950's and 1960's, these neighborhoods vary from subdivisions with small lots to large wooded acreages.

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Deschutes County Organizational Chart



Deschutes County Organizational Chart





Fiscal Year 2024 Goals & Objectives

Enhancing the lives of citizens by delivering quality services in a cost-effective manner.

Every January, the Board of County Commissioners meets to establish goals and objectives to guide department operations in the coming year. In preparation for this, departments submit to the Board the challenges and opportunities they face. The board reviews these submissions and often invites back specific departments to discuss their submissions in more detail. The outcome is the development of the following year's goals and objectives.

SAFE COMMUNITIES:

Protect the community through planning, preparedness and delivery of coordinated services.

- Provide safe and secure communities through coordinated public safety and crisis management services.
- Reduce crime and recidivism and support victim restoration and well-being through equitable engagement, prevention, reparation of harm, intervention, supervision and enforcement.
- Collaborate with partners to prepare for and respond to emergencies, natural hazards and disasters.

HEALTHY PEOPLE:

Enhance and protect the health and well-being of communities and their residents.

- Support and advance the health and safety of all Deschutes County's residents.
- Promote well-being through behavioral health and community support programs.
- Help to sustain natural resources and air and water quality in balance with other community needs.
- Continue to support pandemic response and community recovery, examining lessons learned to ensure we are prepared for future events.

A RESILIENT COUNTY

Promote policies and actions that sustain and stimulate economic resilience and a strong regional workforce.

- Update County land use plans and policies to promote livability, economic opportunity, disaster preparedness, and a healthy environment.
- Maintain a safe, efficient and economically sustainable transportation system.
- Manage County assets and enhance partnerships that grow and sustain businesses, tourism, and recreation.

HOUSING STABILITY AND SUPPLY:

Support actions to increase housing production and achieve stability.

- Expand opportunities for residential development on appropriate County-owned properties.
- Support actions to increase housing supply.
- Collaborate with partner organizations to provide an adequate supply of short-term and permanent housing and services to address housing insecurity.

SERVICE DELIVERY:

Provide solution-oriented service that is cost-effective and efficient.

- Ensure quality service delivery through the use of innovative technology and systems.
- Support and promote Deschutes County Customer Service “Every Time” standards.
- Continue to enhance community participation and proactively welcome residents to engage with County programs, services and policy deliberations.
- Preserve, expand and enhance capital assets, to ensure sufficient space for operational needs.
- Maintain strong fiscal practices to support short and long-term county needs.
- Provide collaborative internal support for County operations with a focus on recruitment and retention initiatives.

Department Performance Measures

Departments develop performance measures that align with the priorities established by the Board and monitor and report progress accordingly. These measures are listed below in relation to each individual goal and objective. Due to the publication timing of the budget book the most current data reflected in the status column is as of Quarter 2 Fiscal Year 2023.

Safe Communities

Protect the community through planning, preparedness and delivery of coordinated services.

Objective #1: Provide safe and secure communities through coordinated public safety and crisis management services.

Measure	Status	Department
Meet and exceed the Emergency Medical Dispatch call taking protocol standards through monthly random call sampling for quality assurance.	71%	9-1-1
Meet and exceed the Emergency Fire Dispatch call taking protocol standards through monthly random call sampling for quality assurance.	64%	9-1-1
Develop partnerships with existing and future behavioral health crisis programs locally and statewide alongside local law enforcement to implement a more effective response and service delivery to mental health crisis calls.	True. Continuing engagement with 988 to understand and develop work flows to transferring and receiving calls from those crisis centers.	9-1-1
Achieve 85% resolution of Code Compliance cases within 12 months.	67%. The team is currently revisiting processes to ensure efficient and effective service delivery.	Community Development
Achieve 90% voluntary compliance in Code Compliance cases.	92%	Community Development
Address wildfire hazard mitigation in County Codes per Board direction or Legislative action.	In progress	Community Development
Create an additional restorative justice accountability process for young people referred to the juvenile department.	In progress at the research and modification phase.	Community Justice
Maintain over 90% of victims who report after case closure that they either agree or strongly agree that the victims' assistance program helped them make informed decisions about their situations.	90%	District Attorney

Measure	Status	Department
Partner with County department stakeholders to implement the two remaining near-term components of the Public Safety Campus Master plan.	In progress. Construction is underway on the Sheriff's Office Secure Parking expansion and the Adult Parole & Probation project is scheduled for completion in Q4.	Facilities
Offer a behavioral health appointment that falls within the seven (7) day period post-discharge to 88.1% of individuals discharged from Sageview.	Data not yet available.	Health Services
Maintain current service levels by responding to or initiating 75,000 patrol community contacts.	Goal for the year is 75,000 as of end of Q2 currently at 48,159.	Sheriff's Office

Objective #2: Reduce crime and recidivism and support victim restoration and well-being through equitable engagement, prevention, reparation of harm, intervention, supervision and enforcement.

Measure	Status	Department
Supervised adults receive criminogenic risk assessments within 60 days of admission.	72%	Community Justice
Adult PO's ensure supervised adults have active and updated Behavior Change Plans.	76%	Community Justice
Safely maintain state prison utilization target.	(20)%	Community Justice
Appropriate an equitable use of incarceration as supervised adult sanction for non-compliance.	89%	Community Justice
Juvenile teams utilize Racial Equity Program Development planning process to develop, implement and monitor annual goal.	On target	Community Justice
A 2018 study of veteran treatment courts indicates that 14% of participating veterans, in a veteran's treatment court, experienced a new incarceration. Goal is to maintain a number of no greater than 20%. Most veteran court programs across the nation only engage with veterans with misdemeanor crimes, VIS allows veterans with felonies as well.	14% (Two-year incarceration recidivism rate)	District Attorney
Currently the long-term, one-year average recidivism rate for 18-30 year olds in Deschutes County is 54.2%. Goal is to maintain a one-year recidivism rate for all enrolled EAP participants (18-24 year olds) of 35% or less .	18% (One-year arrest recidivism rate)	District Attorney

Driving under the influence of intoxicants trial conviction rate.	100%	District Attorney
Achieve minimum 50 percent positive Deputy District Attorney survey (e.g. restitution, engagement and responsiveness): responses (total of "very good" and "good" responses) to the following questions: -Ability to call and/or meet with victims in a timely manner: from 25% to 50% . -Adequately Prepare for Trial: from 19% to 50% . -Ability to work on case follow-up tasks: from 20% to 50% .	In progress.	District Attorney
Currently the long term, two-year average recidivism rate for PCS crimes in Deschutes County is 75.9%. Goal is to maintain a two (2) year recidivism rate for all enrolled Goldilocks Clean Slate participants 45% or less.	In progress.	District Attorney
Currently, the long-term, one-year average recidivism rate for PCS crimes in Deschutes County for is 66.7%. Goal is to maintain a one (1) year recidivism rate for all enrolled Goldilocks Clean Slate participants 40% or less.	In progress.	District Attorney
Reduce recidivism by 60% among individuals served by the Forensic Diversion Program.	59%	Health Services

Objective #3: Collaborate with partners to prepare for and respond to emergencies, natural hazards and disasters.

Measure	Status	Department
Coordinate with 9-1-1 and DCSO to increase the number of web-registered Deschutes Alerts subscribers.	Target was for 40,744 subscribers, currently have 47,360.	Administration
Develop plan to amend the Comprehensive Plan and County Code requiring defensible space and fire-resistant building materials per SB 762 - Wildfire Mitigation.	In progress.	Community Development
Build and maintain effective partnerships with federal, state and local emergency or incident response providers including preparation, training and planning.	In progress. F&E will be hosting trainings provided by USDA, and it is anticipated that the facility will remain an important part of the emergency response network moving forward.	Fair & Expo

Healthy People

Enhance and protect the health and well-being of communities and their residents.

Objective #1: Support and advance the health and safety of all Deschutes County's residents.

Measure	Status	Department
Ensure safe access to County facilities and services through inspection, repair, and replacement of sidewalk and parking lot inventory. Inspect 80% of sidewalk and parking lot inventory annually.	True	Facilities
Reduce outbreaks and spread of disease by completing 95% of communicable disease investigations within 10 days, as defined by the Oregon Health Authority.	96.56%	Health Services
Reduce outbreaks and food-borne illness by inspecting a minimum of 95% of licensed facilities (e.g. restaurants, pools/spas/hotels, etc.) per state requirements.	91%	Health Services
Assure 90% of women served in the DCHS clinic and at risk for unintended pregnancy use effective methods of contraception after receiving services.	92%	Health Services
Assure 90% of pregnant women being served by DCHS receive prenatal care beginning in the first trimester.	94%	Health Services
Maintain current service levels and complete 3,900 sick call visits (response to an inmate requests to see the doctor or someone on the nursing staff).	As of end of Q2 the County is at 2,325.	Sheriff's Office
Maintain current service levels and complete 500 14-day assessments (a questionnaire concerning the overall health of inmates).	As of end of Q2 the County is at 418.	Sheriff's Office

Objective #2: Promote well-being through behavioral health and community support programs.

Measure	Status	Department
See Behavioral Health Oregon Health Plan clients within state timelines. Routine: within 1 week	89%	Health Services

Objective #3: Help to sustain natural resources and air and water quality in balance with other community needs.

Measure	Status	Department
Achieve compliance with the O & M Alternative Treatment Technology (ATT) Septic System Operation and Maintenance (O&M) reporting requirements of 95% to protect groundwater.	Will be reported in Q3.	Community Development
Continue to meet or exceed the general industry compaction standard of 1,200 lb/cy to ensure efficient use of the Knott Landfill resource.	1,589 lb/cy	Solid Waste
Work with solid waste service providers to increase the diversion rate and collect more recyclables than the average prior three year's 55,000 annual (13,750 per quarter) tons.	17,000	Solid Waste
Implement a landfill gas utilization project to get beneficial use of methane gas generated by Knott Landfill and a revenue source for the department.	On target, awaiting signed agreement from Cascade Natural Gas. Meetings have been held with CDD and DEQ for land use authorization and air quality permits.	Solid Waste

Objective #4: Continue to support pandemic response and community recovery, examining lessons learned to ensure we are prepared for future events.

Measure	Status	Department
Continue to partner with Health Services to support and advance COVID communications, including messages aimed at increasing vaccine confidence. Staff will develop and implement a marketing campaign aimed at increasing vaccine confidence.	In progress.	Administration

A Resilient County

Promote policies and actions that sustain and stimulate economic resilience and a strong regional workforce.

Objective #1: Update County land use plans and policies to promote livability, economic opportunity, disaster preparedness, and a healthy environment.

Measure	Status	Department
City of Bend - Amend Urban Growth Boundary and County zoning to implement HB 4079 - Affordable Housing Project.	In progress. County Commissioners adopted City of Bend Urban Growth Boundary (UGB) amendment in June 2022. City Council adopted similar amendments in July 2022.	Community Development
Amend County Code to implement SB 391 - Rural Accessory Dwelling Units (ADU's).	In progress.	Community Development

Objective #2: Maintain a safe, efficient and economically sustainable transportation system.

Measure	Status	Department
Achieve 96% of roads rated good or better (Pavement Condition Index above 70).	In progress.	Road
Provide a maintenance treatment or resurface 14.0% of the County's road pavement asset.	The maintenance treatment percentage of 12.3% was below the goal of 14% due to a lower than typical chip seal schedule per the prescribed Pavement Management Program.	Road
Provide further implementation and development of the Road Capital Improvement Plan.	In progress.	Road
Sustain Pavement Condition Index (low 80s).	In progress.	Road
Sustain the weighted average Bridge Sufficiency Rating at or above 85.	In progress, will be updated Q3.	Road

Objective #3: Manage County assets and enhance partnerships that grow and sustain businesses, tourism, and recreation.

Measure	Status	Department
Improve the structural resilience of County buildings through structural engineering reviews and seismic retrofits at targeted facilities. Complete constructability review and cost estimates for Gray Courthouse seismic improvements. Identify remaining buildings to be reviewed and implement a phasing plan.	In progress. Project was delayed due to staff vacancy, project is expected to resume in Q4.	Facilities
Attract and retain events that generate more than \$48 million in annual economic impact from Fair & Expo events and facilities and/or 1 million unique attendees to the facility.	In progress. Fair & Expo has attracted 423,300 unique attendees to its property in this fiscal year, with 71,800 of those coming in the first 2 months of 2023. While the year is starting off slower than 2022, it is expected that the number of visitors for the calendar year will be a significant increase over 2022 due to the number and size of events scheduled for summer 2023.	Fair & Expo
Provide a safe, modern event venue that attracts visitors from across the nation/world annually.	In progress. Fair & Expo continues to invest in the facilities to provide a safe and modern venue to all visitors.	Fair & Expo
Refine and adjust facility marketing and use plan, with focus on creation of target market segments. Create and use local, regional and national partnerships to increase awareness of Deschutes County Fair & Expo and the Deschutes County region.	In progress. Fair & Expo continues to contract and host both new and returning events.	Fair & Expo

Housing Stability and Supply

Support actions to increase housing production and achieve stability.

Objective #1: Expand opportunities for residential development on appropriate County-owned properties.

Measure	Status	Department
Procure a consultant to assist with drafting an RFP for the master planning process of Newberry Neighborhoods 3 & 4 in La Pine.	In progress.	Property Management

Objective #2: Support actions to increase housing supply.

Measure for for Objective #2 in development.

Objective #3: Collaborate with partner organizations to provide an adequate supply of short-term and permanent housing and services to address housing insecurity.

Measure	Status	Department
Provide project support and assistance to Oasis Village and other collaborative like-projects.	In progress. The Oasis Village team delayed submitting the development application to the City of Redmond.	Property Management

Service Delivery

Provide solution-oriented service that is cost-effective and efficient.

Objective #1: Ensure quality service through the use of innovative technology and systems.

Measure	Status	Department
Written approval by the Department of Revenue for the Assessor's Certified Ratio Study.	In progress.	Assessor's Office
Percentage of tax statements mailed by Oct. 25.	Objective reached.	Assessor's Office
Written certification from the Department of Revenue approving the County Assessment Function Assistance (CAFFA) program.	In progress.	Assessor's Office
Compares election staff FTE to voter registration. Target: 80-110% of comparable counties.	In progress. The Clerk's Office added an additional FTE in FY 2022 to help address the low staffing level in Elections.	Clerk's Office
Compares recording staff FTE to the number of pages recorded.	Scheduled to be reported at Fiscal Year end.	Clerk's Office
Achieve 6-10 inspection stops per day to provide quality service.	Current average is 9.7 inspections per day.	Community Development
Achieve 90-100% of pre-over inspections completed the same day as requested.	97.5%	Community Development

Achieve an average turnaround time on building plan reviews of 8-10 days to meet or exceed state requirements.	Current average is 40.8 days. Recruitment for a building safety position is in progress.	Community Development
Sustain the issuance of land use administrative decisions with notice within 45 days of completed application.	Within the target range, currently at 48 days.	Community Development
Sustain the issuance of land use administrative decisions without notice within 21 days of completed application.	Current average is 37 days.	Community Development
Develop and implement Fair/large event traffic mitigation plan and strategies.	In progress. Ingress traffic will be adjusted for 2023 Fair. This traffic mitigation plan may be utilized at other large scale events in 2023.	Fair & Expo
Achieve 100% of employee action changes processed in good order (timely and accurately.)	99.3%	Human Resources
Improve cybersecurity profile through the development of an automated networked device asset inventory connected to the employee owner of the asset.	In progress. Contract has been initiated for managed security service provider.	Information Technology
Improve cybersecurity profile by completing a cybersecurity assessment with an outcome of establishing goals for the next three years.	In progress.	Information Technology
County Legal has recently upgraded our case management system to allow for more real time information sharing.	In progress.	Legal

Objective #2: Support and promote Deschutes County Customer Service “Every Time” standards.

Measure	Status	Department
Continue to meet and exceed the National Emergency Number Association (NENA) standard for call answering times by regularly auditing operational and technical practices internally as it related to call answering.	Target is 90%, currently the County is at 96.8%.	9-1-1
Implement goals and system improvements identified within the Long-Term Radio Enhancement Plan to public safety radio communications in Deschutes County.	Meeting measure, the County has four new radio sites under construction.	9-1-1
Continue to innovate and evolve dispatch operations related to the Tyler CAD system and implement procedural enhancements and changes in cooperation with our public safety partners.	Meeting measure, multiple projects are ongoing in an effort to bring further efficiencies.	9-1-1
Election personnel cost comparison per 1,000 ballots tallied for countywide elections. Target: Cost to remain within 10% of similar-type election.	Target is \$419, current total per 1,000 ballots tallied is \$162.	Clerk's Office
Percentage of customers rating levels of service as very good to excellent.	100%	Clerk's Office
Achieve 100% of classification reviews delivered for consideration within one month of receipt of final draft from department.	Of 5 request received, 3 requests were ready within 78 days of receipt. 2 requests are in progress and not yet in final draft.	Human Resources
Attendant cash transaction error percentage be at or below the average prior three year's error rate of 0.06%.	.08%	Solid Waste
Based on the customer satisfaction survey responses, have 75% or more satisfied with the waste management system.	89%	Solid Waste
Maintain 10 day or less wait time for appointments.	In progress. We continue to provide "Every time" standards and maintain less than a 10 day wait period for appointments.	Veterans' Services

Objective #3: Continue to enhance community participation and proactively welcome residents to engage with County programs, services and policy deliberations.

Measure	Status	Department
Increase the number of subscribers who receive the County's electronic newsletter.	In progress.	Administration
Transition the County's electronic newsletter from quarterly to monthly.	Completed.	Administration
Partner with OSU-Cascades Diversity, Equity and Inclusion Laboratory to complete DEI organizational assessment.	In progress.	Administration
Research, develop, and implement any DEI initiatives discussed and approved by the Board of Commissioners. Research other government organizations for existing common/best practices. Investigate possible consultant resources for both organizational assessment and ongoing program support. Develop alternative organizational structures/ programs for BOCC review. Develop statement of objectives on what a DEI program is designed to accomplish.	In progress.	Administration
Comparison of percent of County workforce in relationship to percent in community population for women and for minorities.	On target, the County is aligned or leading with the community workforce population.	Human Resources
90% resolution of small claim cases before trial.	99%	Justice Court

Objective #4: Preserve, expand and enhance capital assets, to ensure sufficient space for operational needs.

Measure	Status	Department
Maintain Risk Management reserve at the 80% confidence level of adequacy, based on an actuarial study of the County's workers' compensation and general liability claims.	Data will not be available before publication.	Administration
Refine and expand space planning efforts and capital project execution through facility master planning, capital improvement budgeting, and capital project management. Complete the year-4 update to the Public Safety Campus Master Plan, develop Sheriff's Office projects through schematic design, and initiate master planning for the downtown campus.	In progress. Preliminary programming is complete and has been presented to public safety campus stakeholders for input.	Facilities
Complete construction of the Negus Transfer Station facility improvements to accommodate population growth in the Redmond area and improve facility safety.	On track. Grading and utility work is nearly completed. Structural construction begins in March 2023.	Solid Waste
Complete cell 9 construction by June 30, 2023 in order to ensure adequate disposal capacity is available.	Construction on cell 9 is delayed until next fiscal year to facilitate rock excavation.	Solid Waste
As part of the solid waste management facility (landfill) siting process, have the Solid Waste Advisory Committee (SWAC) narrow the site selection to the top 3 locations for Board consideration by June 30, 2023.	On track. Focused site screening is underway and recommended short list will be presented to the SWAC in March and finalized in April.	Solid Waste

Objective #5: Maintain strong fiscal practices to support short and long-term county needs.

Measure	Status	Department
Comparison of percent of directors, managers, and supervisors in County workforce in relationship to percentage in community population for women and for minorities.	The County is within 2% of comparative workforce community population for women and for minorities.	Human Resources
Health Benefits Fund balance meets County policy requirements.	Measure is being met. The County's reserve balance in the Health Benefit Fund meets the policy requirements.	Human Resources
Coordinate with the Board of Commissioners to distribute ARPA and other consistent updates to the community on the investment of ARPA funds.	True. County Finance continues to administer the ARPA funding award, distribution and reporting functions for the county. As of September 31, 2022, \$37,987,783 of the county's \$38.4 million total ARPA award had been committed to pandemic recovery efforts in the county.	Finance

Objective #6: Provide collaborative internal support for County operations with a focus on recruitment and retention initiatives.

Measure	Status	Department
Overall quality of internal audit reports as determined through survey of readers.	Target is 85%, County is at 89%.	Administration
Number of workplace accidents that require days away from work, or transferred workers per 100 employees (DART Rate).	Target is 2, County is at 1.98.	Administration
Record Center / Archive Activity Target: 99% Returned within 24 hours.	100%	Clerk's Office
Increase annual employee training participation hours.	Deschutes County employees logged 1,008 participation hours in courses offered through the Fall 2022 PSP Training Catalog, exceeding the FY22 benchmark by 89%.	Human Resources
Complete the implementation of the Microsoft365 cloud software suite. Create the necessary information and training opportunities for staff for promoting technology adoption.	In progress.	Information Technology
County Legal provides all departments with real time legal counsel and support.	Measure is being met. Legal continues to provide timely 24/7 support and counsel for all county operations and departments.	Legal
Percentage of county-wide light fleet out of life-cycle. (Long term target is 0%, annual goal is a downward trend).	This measure will be updated post publication.	Road
Rate of collections on fines 50% or above within 90 days of judgment.	86%	Justice Court

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The Annual Budget Process and Basis of Budgeting

Annual Budget Process

Before Deschutes County departments are asked to prepare their budgets for the upcoming year, budget committee members convene to discuss the major assumptions and issues expected to be included in the budget that will be submitted to them by the budget officer for their approval. By law, the budget committee consists of the members of the governing body and an equal number of members of electors (lay members), who are appointed by the governing body. Members of the budget committee are appointed for three-year terms and cannot receive any compensation for their services, as stated in the Oregon Revised Statutes.

The budget officer draws together necessary information from the department directors and other staff to prepare the adopted budget. As part of the proposed budget, the budget officer must submit a “budget message” that describes the important features of the budget document and explains the reasons for significant changes from the previous year. The budget committee reviews the proposed budget and may revise it before it is formally approved. The budget committee also approves recommended tax rate levies. The budget approved by the budget committee is later submitted to the Board of County Commissioners for adoption. The Board of County Commissioners can reduce the approved budget by any amount but cannot increase appropriations in any fund by more than \$5,000, or 10%, whichever is greater. The budget must be adopted before the budget year begins on July 1.

Daily during budget week, various departments present their budget to the budget committee for review. All of these budget meetings are open to the public to allow opportunities for public input. Oregon’s Local Budget Law, Chapter 294, has two important objectives: (1) it establishes standard procedures for preparing, presenting, and administering the budget, and (2) it provides for citizen involvement in preparing the budget and public exposure of the budget before its formal adoption.

After the budget is adopted, changes in appropriations are sometimes necessary. The governing body may make additional appropriations to: (1) expend new grant revenues received during the fiscal year, (2) adopt a supplemental budget for occurrences or needs not foreseen at the time the budget was adopted, and (3) approve appropriation transfers. All of the above require approval of the Board of County Commissioners.

Modified Accrual Basis of Budgeting

For budget reporting purposes, the current financial resources measurement focus and the modified accrual basis of accounting as defined by Generally Accepted Accounting Principles (GAAP) and interpreted by the Governmental Accounting Standards Board (GASB), with certain exceptions between the budget and modified accrual basis of accounting. Differences between the budget basis and accounting basis are reconciled at year-end as shown in the Annual Comprehensive Financial Report (ACFR). Under the current financial resources measurement focus, revenues are recorded when they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the liability is incurred.

Modified Accrual and Accrual Basis of Accounting

For financial reporting purposes for the General Fund, special revenue funds, debt service funds, and capital projects funds, the County uses the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when incurred.

For financial reporting purposes for proprietary funds (internal service and enterprise funds), fiduciary funds, and government-wide presentation of all funds, the County uses the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the provider requirements are met. Financial accounting reports are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

Fiscal Year 2024 Budget Preparation Calendar

Date	Item	Participants
November/December 2022		
Tuesday, November 22, 2022	Budget orientation and review of assumptions with Budget Officer	ADM, FIN, HR
Tuesday, December 13, 2022	Budget Committee FY23 Mid-year Update	Budget Committee, ADM, FIN, HR
January 2023		
Friday, January 6, 2023	Hold for potential 2nd orientation meeting with Budget Officer	ADM, FIN, HR
Friday, January 13, 2023	Send property tax forecast to taxing districts	RT
Thursday, January 19, 2023	BOCC Retreat - Set Goals and Objectives	BOCC, ADM
February 2023		
Monday, February 13, 2023	CPI available for COLA calculation	FIN
Friday, February 17, 2023	FY24 staffing projections available/Munis open for budgeting	FIN, All Depts
Tuesday, February 21, 2023	ISF Budget Kick-Off Meeting	ISF Depts, FIN, ADM
March 2023		
Thursday, March 2, 2023	ISF budgets due in Munis with payroll allocations	ISF Departments
Friday, March 3, 2023	ISF Depts meet with Budget Officer to discuss Requested Budgets & review draft ISF fees	ISF Depts, ADM, FIN, HR
Wednesday, March 8, 2023	ISF budgets/allocations available in Munis/Balance ISF	FIN
Thursday, March 9, 2023	Budget kick-off meeting information and fee schedules distributed/Powerpoint slides	FIN
Thursday, March 9, 2023	Budget Kick-Off Meeting Non ISF budgeting opened in Munis	Dept Heads & Staff, ADM, FIN, HR
Tuesday, March 21, 2023	Budget meetings as requested by Departments	As requested, ADM, FIN, HR
Thursday, March 23, 2023	Budget meetings as requested by Departments	As requested, ADM, FIN, HR
Friday, March 31, 2023	Requested Budgets completed in Munis	All
April 2023		
Monday, April 3, 2023	Narratives due in Workiva	Dept Heads
Monday, April 3, 2023	Performance Measures due in Performance Measure Dashboard	Dept Heads
Friday, April 7, 2023	Depts meet with Budget Officer to discuss Requested Budgets	Dept Heads & Staff, ADM, FIN, HR
Monday, April 10, 2023	FY24 proposed fee schedules due to Finance	All fee based departments, FIN
April 10, 11 & 13, 2023	Depts meet with Budget Officer to discuss Requested Budgets	Dept Heads & Staff, ADM, FIN, HR
Tuesday, April 18, 2023	Budget Officer & Staff - review/balance budgets	ADM, FIN
Tuesday, April 25, 2023	Last day for changes to Proposed Budget	All
May 2023		
Thursday, May 4, 2023	Health Services Budget Committee review	Full Budget Committee, HS, ADM, FIN
Friday, May 5, 2023	Publish notice of Budget Committee meetings	FIN
Monday, May 8, 2023	Departmental Presentations due to deputies	ADM
Wednesday, May 10, 2023	Deputies send out feedback on Departmental presentations	Deputies/FIN
Monday, May 15, 2023	Press release for proposed budget is posted on County website	WH
Tuesday, May 16, 2023	Proposed budgets printed and assembled, distributed to Budget Committee with handouts/presentations	FIN
Wednesday, May 17, 2023	Proposed FY24 fee schedule presented to BOCC	FIN
Monday, May 22, 2023	Budget Committee week	Budget Committee, All County Depts
Tuesday, May 23, 2023	Budget Committee week	Budget Committee, All County Depts
Wednesday, May 24, 2023	Budget Committee week	Budget Committee, All County Depts
Thursday, May 25, 2023	Budget Committee week and budget approval	Budget Committee, All County Depts
June 2023		
Thursday, June 1, 2023	Publish notice of budget hearing and LB-1 forms	FIN
Wednesday, June 14, 2023	Present Fee Schedule to BOCC	FIN
Wednesday, June 21, 2023	Public hearings and Budget Adoptions / FY23 End of Year Budget Adjustments	FIN
July 2023		
Friday, July 7, 2023	File LB-50 and budget resolution with Assessor	FIN
Friday, July 28, 2023	File copy of adopted budget with Clerk	FIN

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Changes from Proposed Budget to Adopted Budget

The FY 2024 Deschutes County Proposed Budget, as presented to the Budget Committee, totaled \$616.0 million. The Adopted Budget, which includes changes approved by the Budget Committee, is \$625.1 million, an increase of \$9.1 million over the Proposed Budget. The largest factors for the increase is due to transferring \$5.0 million to the General Fund Reserve for the Courthouse expansion project and increasing the Property Tax levy in the General Fund which generates an additional \$1.2 million in property tax revenue. In addition, a total of 8.00 FTE were added from the Proposed to Adopted Budget, for public health and public safety functions, increasing personnel costs by \$1.3 million, much of which was offset by reductions of contingency and reserves, and by an increase in state and local grant revenue.

Below is a summary of special requests that were presented to the Budget Committee and if approved, implemented within the FY 2024 Deschutes County Adopted Budget.

Special Request	Approved	FTE	Total Cost
District Attorney's Office			
4th Floor Feasibility Study	Yes	—	\$50,000
Storage for 4th Floor	Yes	—	39,200
Approved Total		—	\$89,200
Victims' Assistance			
Proactive Threat Monitoring	No	—	—
Approved Total		—	—
Sheriff's Office			
Detectives	Yes	2.00	\$247,690
Field Techs	Yes	3.00	273,753
Management Analyst	Yes	1.00	124,709
Approved Total		6.00	\$646,152
Health Services			
Convert 12.50 Limited Duration FTE to Regular	Yes	—	\$358,563
Family Connects Oregon Positions	Yes	2.00	226,064
Approved Total		2.00	\$584,627
Total County		8.00	\$1,319,979

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Fund Structure

Governmental Funds

General Fund - Public Safety

District Attorney's Office
 Medical Examiner
 Property Management
 Tax Office

General Fund - Direct Services

Assessor
 Board of Property Tax Appeals
 Clerk/Elections
 Veterans' Services

Special Revenue Funds - Public Safety

Adult Parole & Probation
 Communications Systems Reserve
 Community Justice Juvenile
 Court Facilities
 Justice Court
 Sheriff's Office
 Victims' Assistance

Special Revenue Funds - Direct Services

Assessment/Clerk/Tax Reserve
 Community Development (CDD)
 CDD Facilities Reserve
 CDD Building Program Reserve
 CDD Electrical Program Reserve
 CDD Groundwater
 CDD Operating Reserve
 Code Abatement
 County Clerk Records
 Dog Control
 Federal Forest Title III
 GIS Dedicated
 Health - Acute Care Reserve
 Health - OHP Mental Health Services
 Health Services
 Newberry Neighborhood
 Natural Resource Protection
 Public Land Corner Preservation
 Road
 Road Building & Equipment
 Surveyor

Governmental Funds (continued)

Special Revenue Funds - Direct Services (continued)

Transportation SDC

Special Revenue Funds - Support Services

American Rescue Plan Act
 Coordinated Effort on Houselessness
 County School
 Court Technology Reserve
 Economic Development
 Foreclosed Land Sales
 General County Projects
 General Capital Reserve
 Law Library
 Park Acquisition & Development
 Park Development Fees
 PERS Reserve
 Project Development
 Special Transportation
 Statewide Transportation Improv.
 Taylor Grazing
 Transient Room Tax
 Transient Room Tax 1%
 Video Lottery

Capital Project Funds

Campus Improvement
 Transportation CIP

Debt Service Funds

PERS Series 2002 and 2004
 OSP/9-1-1 FF&C Series 2008
 Jamison Prop FF&C Series 2009
 Treatment Facility FF&C Series 2010
 County Buildings FF&C Series 2005/2012/2021
 Jail Project FF&C Series 2013
 Remodel/Land FF&C Series 2015
 Courthouse Project FF&C Series 2023

Proprietary Funds

Enterprise Funds - Direct Services

Annual County Fair
 Fair & Expo Capital Reserve
 Fair & Expo Center
 Landfill Closure
 Landfill Post Closure
 RV Park
 RV Park Reserve
 Solid Waste Capital Project
 Solid Waste Equipment Reserve
 Solid Waste Operations

Internal Service Funds - Support Services

Administration
 Board of County Commissioners
 Finance
 Finance Reserve
 Health Benefits
 Human Resources
 Information Technology
 Information Technology Reserve
 Insurance
 Legal
 Property & Facilities
 Vehicle Replacement & Maintenance

County Service Districts

Countywide Law Enforcement
 Deschutes County 9-1-1
 Extension/4-H
 Rural Law Enforcement

Funds by Service Area

Public Safety	Direct Services (continued)	Support Services
Community Justice Adult Parole & Probation Community Justice Juvenile	RV Park Reserve	Board of Commissioners
District Attorney's Office Medical Examiner Victims' Assistance	Health Services Health Services Acute Care Reserves OHP - Mental Health Services	Administrative Services Administration Coordinated Houseless Response Effort Economic Development Foreclosed Land Sales Human Resources Health Benefit Fund Law Library Insurance Property Management Special Transportation Taylor Grazing Veterans' Services Video Lottery
Justice Court	Natural Resource Protection Federal Forest Title III	Finance American Rescue Plan Act County School Dog Control Finance Reserve General Capital Reserve PERS Reserve Project Develop & Debt Reserve Tax Transient Room Tax Transient Room Tax 1%
Sheriff's Office Communication Systems Reserve Court Facilities County Law Enforcement District Rural Law Enforcement District Deschutes County 911 District Deschutes County Extension & 4-H District	Road Public Land Corner Preservation Road Building & Equipment Statewide Transportation Imp Surveyor Transportation CIP Transportation SDC Vehicle Replacement & Maint Deschutes County Road Agency	Information Technology Information Technology Reserve GIS Dedicated
Direct Services	Solid Waste Landfill Closure Landfill Post Closure Solid Waste Capital Project Solid Waste Equipment Reserve Solid Waste Operations	Legal Counsel
County Assessor's Office Assessor Assessment/Clerk/Tax Reserve		Property & Facilities Court Technology Reserve General County Projects Industrial Lands Park Acquisition & Development Park Development Fees
County Clerk's Office Board of Property Tax Appeal Clerk/Elections County Clerk Records		
Community Development CDD Building Program Reserve CDD Electrical Program Reserve CDD Facilities Reserve CDD Groundwater CDD Operating Reserve Code Abatement Newberry Neighborhood		
Fair & Expo Center Annual County Fair Fair & Expo Capital Reserve Fair & Expo Center RV Park		

Fund Descriptions

General Fund

- **General (001)** – principal sources of revenues are property taxes and revenues from the State of Oregon and Federal government. Expenditures are primarily for general government activities such as assessment, taxation, District Attorney, and County Clerk.

Special Revenue Funds

- **Assessment/Taxation/Clerk Reserve (010)** – transfers from General Fund, other available resources and interest revenues for the upgrade or replacement of the assessment and taxation system for the County's property tax activities and the Clerk's office future equipment needs.
- **Code Abatement (020)** – available resources for enforcement of county solid waste and sanitation codes.
- **Community Justice-Juvenile (030)** – transfer from General Fund, state grants and payments, and fees for response to juvenile delinquency programs within the county.
- **Court Technology Reserve (040)** – transfers from General Fund for upgrades to video arraignment equipment.
- **Economic Development (050)** – loan repayment, and interest revenues for loans and grants to business entities and not-for-profit entities.
- **General Capital Reserve (060)** – accumulated resources and interest on investments for future County capital projects.
- **General County Projects (070)** – property taxes and interest revenue for building remodel and major maintenance of County buildings.
- **Project Development & Debt Reserve (090)** – proceeds from county land sales, leases and interfund building rents for debt service payments, land maintenance costs, and acquisition of real property for use by the County.
- **Law Library (120)** – fees for maintenance of the law library.
- **Park Acquisition & Development (130)** – apportionment from the State of Oregon from recreational vehicle fees.
- **Park Development Fees (132)** – interest revenue, and available resources from prior years' fees paid by developers in lieu of land donation for park development.
- **PERS Reserve (135)** – available resources from previous years charges to County operating funds and departments for partial payment of PERS charges resulting from increases in the PERS rates.
- **Foreclosed Land Sales (140)** – available resources from prior years land sale proceeds for supervision and maintenance of properties acquired through tax foreclosure.
- **County School (145)** – local taxes and federal forest receipts for education.
- **Special Transportation (150)** – state grants for transportation.
- **Statewide Transportation Improvement (151)** - fund will close in FY24.
- **Taylor Grazing (155)** – federal funds administered by State of Oregon for rangeland improvement.
- **Transient Room Tax - 7% (160)** – lodging tax of 7% for promotion of tourism, recreation advertising and County services.
- **Video Lottery (165)** – state video lottery apportionment for grants promoting economic development.

- **Transient Room Tax-1% (170)** – lodging taxes of 1% for promotion of tourism and County services.
- **American Rescue Plan Act (200)** – federal funds to be appropriated by the Board of County Commissioners in support of COVID-19 recovery.
- **Coordinated Effort on Houselessness (205)** – revenue from State for coordinated homeless response systems.
- **Victims' Assistance Program (212)** – transfers from the General Fund, fees, and grants for providing assistance to crime victims.
- **County Clerk Records (218)** – fees for upgrading storage and retrieval systems.
- **Justice Court (220)** – fines and fees revenue, and transfer from Transient Room Tax for operation of a justice court.
- **Court Facilities (240)** – fines and fees to provide security in the court building.
- **Sheriff's Office (255)** – revenues pursuant to intergovernmental agreements with the Countywide and Rural Law Enforcement Districts used for public safety, including the operation of the correctional facility.
- **Communications System Reserve (256)** – revenues from the Countywide and Rural Law Enforcement Districts for the upgrade or replacement of the public safety communications system.
- **Oregon Health Plan - Mental Health Services (270)** – Oregon Health Plan payments for mental health services.
- **Health Services (274)** – fees for services, federal and state grants and General Fund transfer for community wide health care, mental health services and counseling, comprehensive prenatal care for low-income women and their infants and other family and children programs.
- **Acute Care Services (276)** – state grant funds for acute care services to the mentally ill.
- **Community Development (295)** – fees, charges for services and General Fund transfer for planning, building safety, education and public services.
- **Community Development - Groundwater Partnership (296)** – transfers for maintenance of water quality and open space and fees to developers for the protection of groundwater, including rebates for replacement of septic systems.
- **Newberry Neighborhood (297)** – available resources from prior years proceeds from land sales and loan repayments for maintenance of water quality and open space.
- **Community Development Reserve (300)** – transfer from Community Development (295) for contingencies.
- **Community Development Building Program Reserve (301)** – transfer of surplus building program funds from Community Development (295) for contingencies.
- **Community Development Electrical Program Reserve (302)** – transfer of surplus electrical funds from Community Development (295) for contingencies.
- **Community Development Facilities Reserve (303)** – transfer from Community Development (295) for future capital improvements for CDD's facilities.
- **GIS (Geographic Information Systems) Dedicated (305)** – state grant, and recording fees and sales for map data system.
- **Road (325)** – state gas tax apportionment, PILT and federal forest receipts for public roads and highways.

- **Natural Resource Protection (326)** – PILT and grants for the control of noxious weeds and promotion of healthy forests.
- **Federal Forest Title III (327)** – federal funds for grants related to National Forest activities in Deschutes County.
- **Surveyor (328)** – fees for survey measurements, plat reviews and document filing.
- **Public Land Corner Preservation (329)** – filing and recording fees for maintaining permanent monuments of survey corner positions.
- **Road Building & Equipment (330)** – transfers from Road Fund for future capital asset purchases.
- **Countywide Transportation System Development Charges Improvement Fee (336)** – fees from developers and builders for upgrades and expansion of county road infrastructure.
- **Dog Control (350)** – transfer from General Fund, licenses, fees and donations for animal control.
- **Adult Parole & Probation (355)** – State Department of Corrections and interfund grants, transfer from General Fund, charges for services for operation of county justice program.

Capital Projects Funds

- **Campus Improvement (463)** – transfers from the Capital Reserve Fund (060) for major improvements and remodel activity to county properties.
- **Transportation Capital Improvement Program (465)** – transfers from the Road Department operating fund for long - term transportation projects to be funded in future years. Eligible projects may also be funded by Transportation SDC funds (336).

Debt Service Funds

- **Courthouse Expansion Full Faith & Credit, 2023 (530)** – bonds to be issued for the expansion of the Courthouse.
- **County Buildings Full Faith & Credit 2003/Refunding 2012/2021 (535)** – funds transferred from departments, and lease and communication system.
- **Remodel/Land Full Faith & Credit, 2005/Refunding 2015 (536)** – funds transferred from departments for debt service.
- **Oregon State Police/9-1-1 Full Faith & Credit, 2008 (538)** – long term operating leases for debt service on bonds issued for new office building.
- **Jamison Property Full Faith & Credit, 2009A (539)** – available resources and funds transferred from the General Fund.
- **Jail Project Full Faith & Credit, 2013 (556)** - bonds issued for expansion of the County Jail Facility and remodel of the Medical Facility within the Jail.
- **PERS Series 2002 & 2004 Debt Service (575)** – transfers from operating funds for debt service on bonds issued to fund pension liability.

Enterprise Funds

- **Solid Waste (610, 611, 612, 613, 614)** – fees and charges for services for the operation, maintenance and closure of the county’s sanitary landfill and transfer stations.

- **Fair and Expo Center (615, 616, 617)** – fees, and transfers for the operation of a Fair & Expo center, annual county fair and capital reserve.
- **RV Park (618)** – interfund transfers and charges for space rentals for the operation and maintenance of the County's recreational vehicle park and debt service.
- **RV Park Reserve (619)** - Interfund transfers of surplus funds from the RV Park (Fund 618) to build up the reserve for capital replacement or improvement projects.

Internal Service Funds

- **Property and Facilities (620)** – interfund charges for custodial, repairs and maintenance and related activities for county facilities.
- **Administrative Services (625)** – interfund charges for services provided by County administration.
- **Board of County Commissioners (628)** – interfund charges for services provided by the Board of County Commissioners.
- **Finance (630)** – interfund charges for services provided by Finance Department.
- **Finance Reserve (631)** – interfund charges for a Finance/Human Resources software project and a Human Resources compensation study.
- **Legal (640)** – interfund charges for services provided by Legal Department.
- **Human Resources (650)** – interfund charges for services provided by Human Resources Department.
- **Information Technology (660)** – interfund charges for services provided by IT Department.
- **Information Technology Reserve (661)** – interfund charges for future technology improvements.
- **Risk Management (670)** – interfund charges for non-medical/non-dental insurance coverage.
- **Health Benefit Trust Fund (675)** – interfund charges for medical/dental health insurance.
- **Vehicle Maintenance & Replacement (680)** – transfers from County funds and departments for vehicle repair and replacement.

County Service District Funds

- **Law Enforcement District-Countywide (District #1) (701)** – property taxes, charges for services, federal and state grants for public safety, countywide, including the operation of the correctional facility.
- **Law Enforcement District-Rural (District #2) (702)** – property taxes, charges for services, federal and state grants for public safety in rural areas.
- **Deschutes County 9-1-1 County Service District (705)** – property taxes, telephone taxes, charges for services and grants for operations of a countywide emergency call center and the maintenance and operation of radio services for government agencies.
- **Deschutes County 9-1-1 County Service District Equipment Reserve (710)** – funds transferred from Deschutes County 9-1-1 County Service District (705) for capital asset requirements.
- **Extension & 4-H Service District (720)** – property taxes for Oregon State University's extension service program

Deschutes County Funds Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	Amount Change	% Chg FY 2024
RESOURCES						
Beginning Net Working Capital	\$157,366,973	\$185,725,333	\$211,656,814	\$197,140,505	\$(14,516,309)	(6.9)%
Property Tax	32,429,966	34,162,226	35,833,168	38,877,000	3,043,832	8.5 %
Intergovernmental	144,267,426	149,375,432	156,993,962	166,010,533	9,016,571	5.7 %
Charges for Services	37,923,461	42,491,975	40,938,056	42,470,700	1,532,644	3.7 %
Other Revenues	58,571,659	63,449,637	91,458,890	115,300,253	23,841,363	26.1 %
Interfund Transfers	44,290,629	61,606,535	65,430,430	65,341,837	(88,593)	(0.1)%
Total Revenues	\$317,483,141	\$351,085,805	\$390,654,506	\$428,000,323	\$ 37,345,817	9.6 %
Total Resources	\$474,850,114	\$536,811,138	\$602,311,320	\$625,140,828	\$ 22,829,508	3.8 %
REQUIREMENTS						
Salaries	\$ 81,972,223	\$ 85,981,542	\$103,503,198	\$107,782,514	\$ 4,279,316	4.1 %
Benefits & Taxes	43,759,450	47,275,491	56,676,162	62,221,710	5,545,548	9.8 %
Total Personnel Services	\$125,731,673	\$133,257,033	\$160,179,360	\$170,004,224	\$ 9,824,864	6.1 %
Materials & Services	94,220,021	116,640,746	174,259,725	157,269,613	(16,990,112)	(9.7)%
Debt - Principal	\$ 4,719,600	\$ 4,638,157	\$ 4,698,698	\$ 5,055,255	\$ 356,557	7.6 %
Debt - Interest	1,785,777	1,464,240	2,158,085	3,877,127	1,719,042	79.7 %
Total Debt Service	\$ 6,505,377	\$ 6,102,396	\$ 6,856,783	\$ 8,932,382	\$ 2,075,599	30.3 %
Capital Outlay	\$ 18,260,681	\$ 17,310,419	\$ 86,207,610	\$ 64,148,371	\$(22,059,239)	(25.6)%
Transfers Out	44,407,029	61,606,535	65,360,785	65,341,837	(18,948)	— %
Total Capital & Transfers	\$289,124,781	\$334,917,129	\$492,864,263	\$465,696,427	\$(27,167,836)	(5.5)%
Contingency	\$ —	\$ —	\$ 68,712,096	\$ 70,340,780	\$ 1,628,684	2.4 %
Unappropriated Ending Fund Balance/ Reserve for Future Expenditure	—	—	40,734,961	89,103,621	48,368,660	118.7 %
Total Requirements	\$289,124,781	\$334,917,129	\$602,311,320	\$625,140,828	\$ 22,829,508	3.8 %

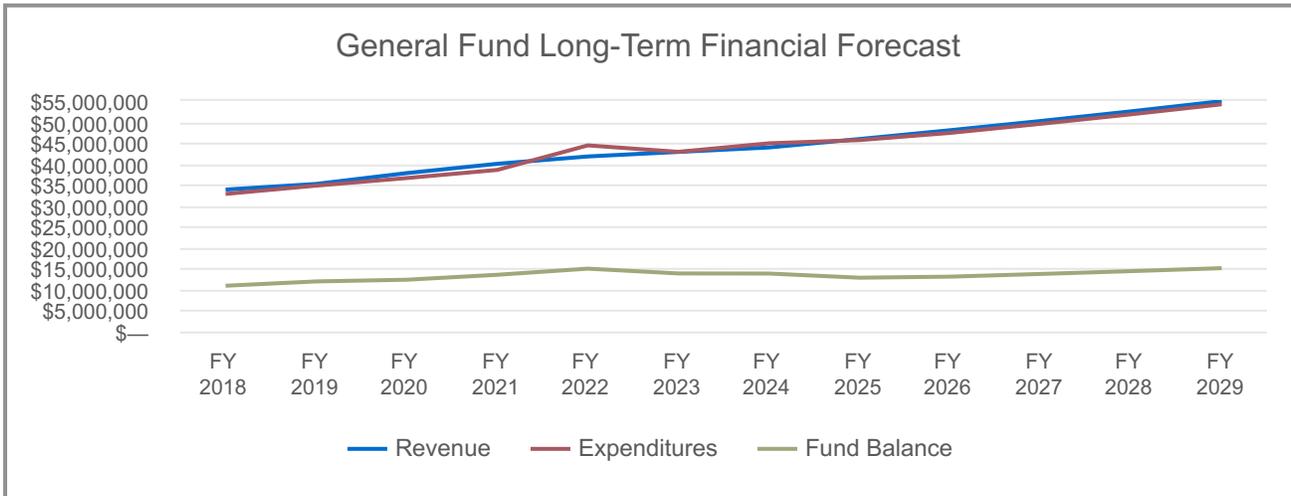
Capital Outlay Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	Amount Change	Percent Change
County Departments						
Operating Funds						
General Fund	\$ 14,263	\$ 17,600	\$ 46,164	\$ —	\$ (46,164)	(100.0)%
County Clerk Records	—	10,614.50	—	—	—	— %
General County Projects	1,001,483	215,188	310,000	916,000	606,000	195.5 %
Health Services	131,664	82,128	926,575	336,500	(590,075)	(63.7)%
Internal Service Funds	106,761	88,899	414,695	328,000	(86,695)	(20.9)%
Other Operating Funds	53,375	106,779	915,675	10,000	(905,675)	(98.9)%
Park Acquisition & Development	—	—	300,000	300,000	—	— %
Road	17,944	141,754	140,025	118,260	(21,765)	(15.5)%
Sheriff's Office	2,405,410	1,807,207	3,178,360	3,250,577	72,217	2.3 %
Solid Waste	29,523	76,304	264,000	260,000	(4,000)	(1.5)%
Total Operating Funds	\$ 3,760,422	\$ 2,546,473	\$ 6,495,495	\$ 5,519,337	\$ (976,158)	(15.0)%
Capital Project Funds						
Campus Improvement	\$ 41,007	\$ 1,048,344	\$13,565,310	\$ 9,425,000	\$ (4,140,310)	(30.5)%
Transportation Improvement	11,583,557	7,996,247	28,259,526	23,640,057	(4,619,469)	(16.3)%
Total Capital Project Funds	\$11,624,564	\$ 9,044,591	\$41,824,836	\$33,065,057	\$ (8,759,779)	(20.9)%
Reserve Funds						
Court Technology Reserve	\$ 46,464	\$ —	\$ 78,352	\$ —	\$ (78,352)	(100.0)%
Fair & Expo Center	73,613	(894)	375,000	746,445	371,445	99.1 %
General Capital Reserve	—	—	1,984,796	—	(1,984,796)	(100.0)%
Project Development and Debt Svc	—	4,679,951	2,941,759	2,507,790	(433,969)	(14.8)%
Road Building and Equipment	953,282	624,374	2,982,373	3,985,742	1,003,369	33.6 %
RV Park Reserve	—	885	100,000	74,000	(26,000)	(26.0)%
Solid Waste Funds	1,606,737	213,609	28,825,000	17,350,000	(11,475,000)	(39.8)%
Vehicle Maint and Replacement	195,599	201,430	600,000	900,000	300,000	50.0 %
Total Reserve Funds	\$ 2,875,695	\$ 5,719,354	\$37,887,280	\$25,563,977	\$ (12,323,303)	(32.5)%
Total County Capital Outlay	\$18,260,681	\$17,310,419	\$86,207,610	\$64,148,371	\$ (22,059,239)	(25.6)%
County Service Districts	\$ 431,457	\$ 518,824	\$ 5,015,100	\$ 1,851,000	\$ (3,164,100)	(63.1)%
Total Capital Outlay	\$18,692,138	\$17,829,243	\$91,222,710	\$65,999,371	\$ (25,223,339)	(27.7)%

Long-Term Financial Forecast

General Fund

The County General Fund provides resources to support a number of critical County functions as shown on the General Fund schedules on the preceding pages. The following graph shows the projected future of General Fund ending fund balance for the following five years based on a series of assumptions related to increased costs and growth in general fund revenue:



Revenue – General Fund revenues are primarily from property taxes. Assessed value has grown over the past two years by an estimated 5.5% per year. Property taxes are a function of the assessed value growth multiplied by the tax collection rate. This projection includes an estimated 4.9% increase in property taxes year over year. Other general revenues are analyzed on an individual department level and are forecasted based on their historical growth percentages. For all departments within the General Fund, the aggregated average estimated increase in revenue growth other than property taxes is 3%, and is primarily driven by state grants and fees. In FY 2024 the General Fund tax rate was increased by \$.06 per \$1,000 of assessed value.

Expenditures – The General Fund expenditures are analyzed using the historical growth rate of individual departments. Deschutes County’s population continues to grow and the need to increase staffing to provide services to the community and support functions to other programs remains constant. The General Fund departments’ historical personnel increases average 8.8% year over year. The aggregated General Fund average expenditure increase is 4.4% and is primarily driven by the aforementioned personnel costs and inflation.

Fund Balance – The contingency policy level for the General Fund fund balance is four months of the next year’s property tax revenues. For 2024, that amount is \$12.3 million. Fund balance is projected to slightly decrease in FY 2024 despite increasing property taxes by \$.06 per \$1,000 of assessed value, a \$1.2 million payback from the Health Services department to the General Fund, and increased vacancy savings. The County may have a slight decrease in the General Fund balance until FY 2026 due to projected capital transfer needs and a 20 year debt service obligation on a major courthouse expansion project. The County’s General Fund remains fiscally strong.

Other Funds

In addition to the General Fund, the County maintains 5-year financial forecasts for several funds including: General County Reserve, The Sheriff’s Office, Health Benefits, Solid Waste, Road CIP, Health Services, Transient Room Tax and Deschutes County 9-1-1.

General Fund Summary

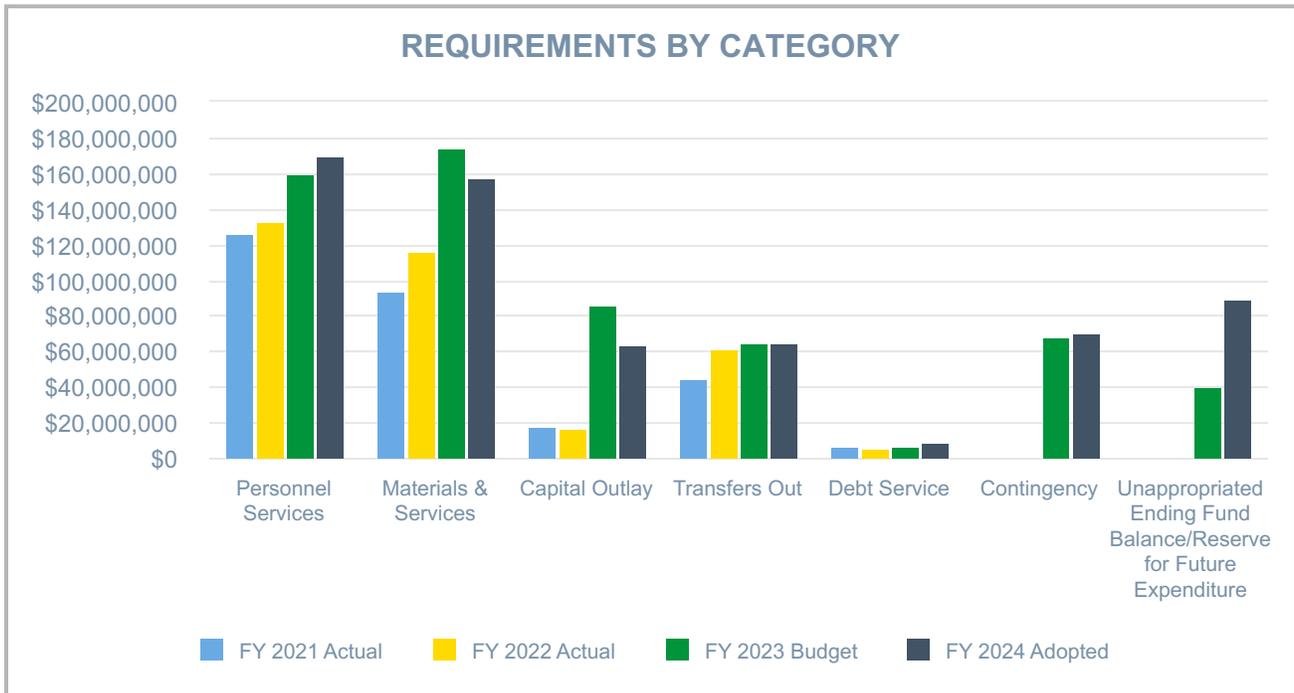
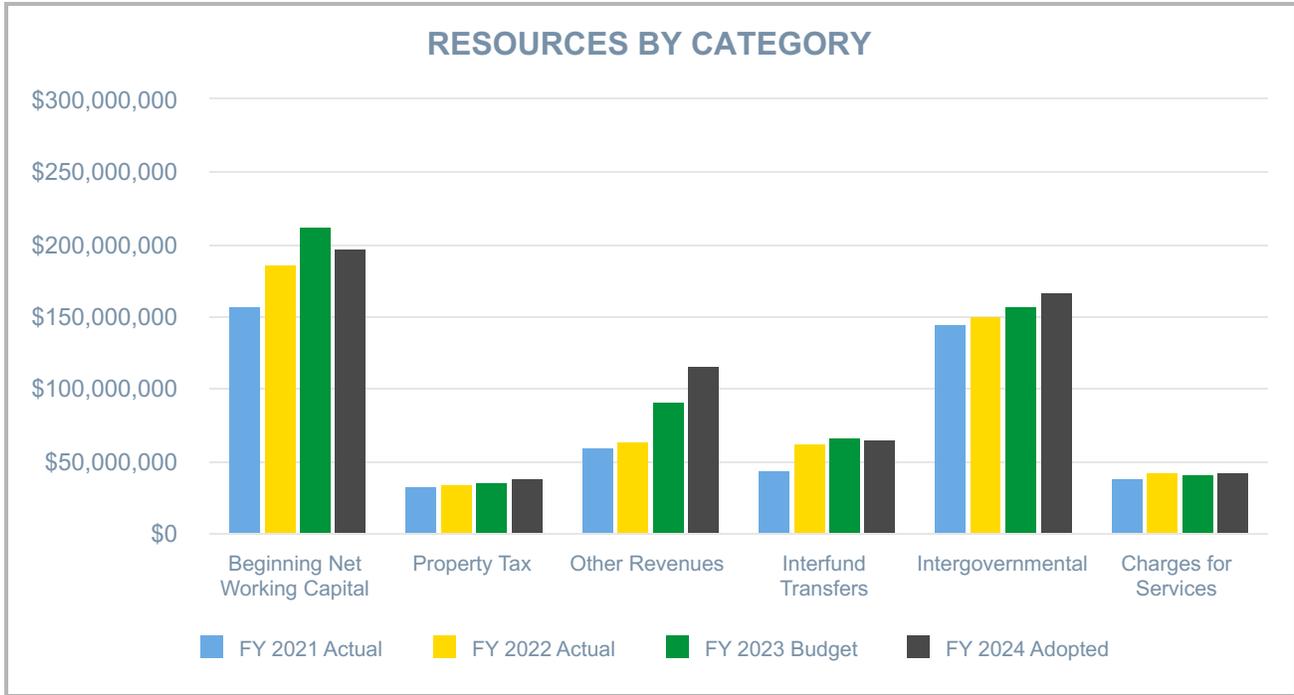
	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Adopted	Amount Change	% Chg FY 2024
RESOURCES						
Beginning Net Working Capital	\$ 13,529,514	\$ 14,990,575	\$ 12,975,718	\$ 13,826,000	\$ 850,282	6.6 %
Property Tax	31,441,994	33,122,601	34,758,173	37,710,000	2,951,827	8.5 %
Charges for Services	3,337,078	2,316,888	2,435,609	1,364,900	(1,070,709)	(44.0)%
Governmental Revenue	11,990,359	4,017,607	5,917,395	4,299,398	(1,617,997)	(27.3)%
Revenues - Excluding Property Tax	863,570	590,410	361,531	654,739	293,208	81.1 %
Interfund Transfers	260,000	260,000	260,000	97,290	(162,710)	(62.6)%
Total Revenues	\$ 47,893,001	\$ 40,307,506	\$ 43,732,708	\$ 44,126,327	\$ 393,619	0.9 %
Total Resources	\$ 61,422,514	\$ 55,298,081	\$ 56,708,426	\$ 57,952,327	\$ 1,243,901	2.2 %
REQUIREMENTS						
Salaries	\$ 8,921,881	\$ 9,122,155	\$ 10,749,711	\$ 11,415,116	\$ 665,405	6.2 %
Benefits & Taxes	4,624,014	4,902,467	5,623,324	6,248,479	625,155	11.1 %
Total Personnel Services	\$ 13,545,895	\$ 14,024,622	\$ 16,373,035	\$ 17,663,595	\$ 1,290,560	7.9 %
Materials & Services	12,667,548	5,341,026	7,918,174	6,953,283	(964,891)	(12.2)%
Capital Outlay	14,263	17,600	46,164	—	(46,164)	(100.0)%
Transfers Out	20,204,234	22,067,006	21,131,416	20,993,449	(137,967)	(0.7)%
Total Capital & Transfers	\$ 46,431,939	\$ 41,450,253	\$ 45,468,789	\$ 45,610,327	\$ 141,538	0.3 %
Contingency	\$ —	\$ —	\$ 11,239,637	\$ 12,342,000	\$ 1,102,363	9.8 %
Unappropriated Ending Fund Balance/ Reserve for Future Expenditure	—	—	—	—	—	— %
Total Requirements	\$ 46,431,939	\$ 41,450,253	\$ 56,708,426	\$ 57,952,327	\$ 1,243,901	2.2 %

General Fund Transfers Out Summary

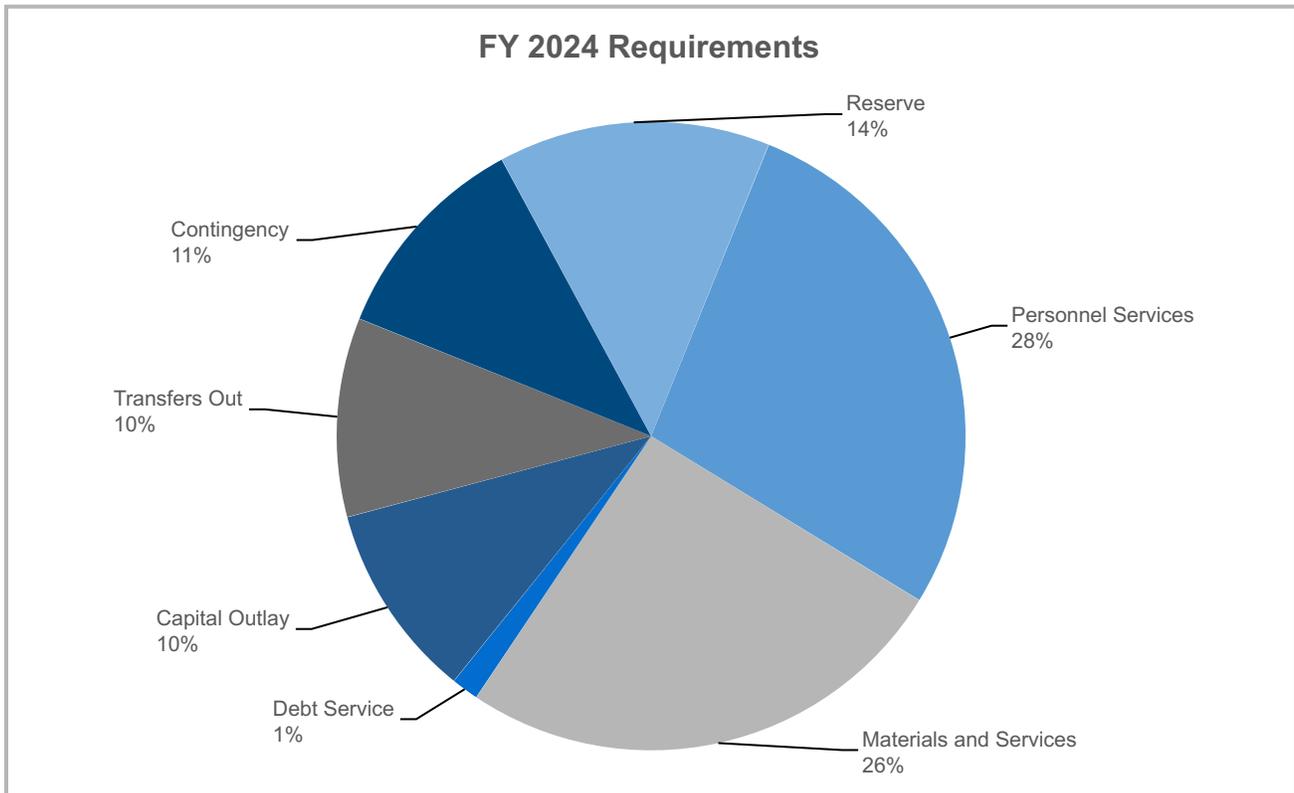
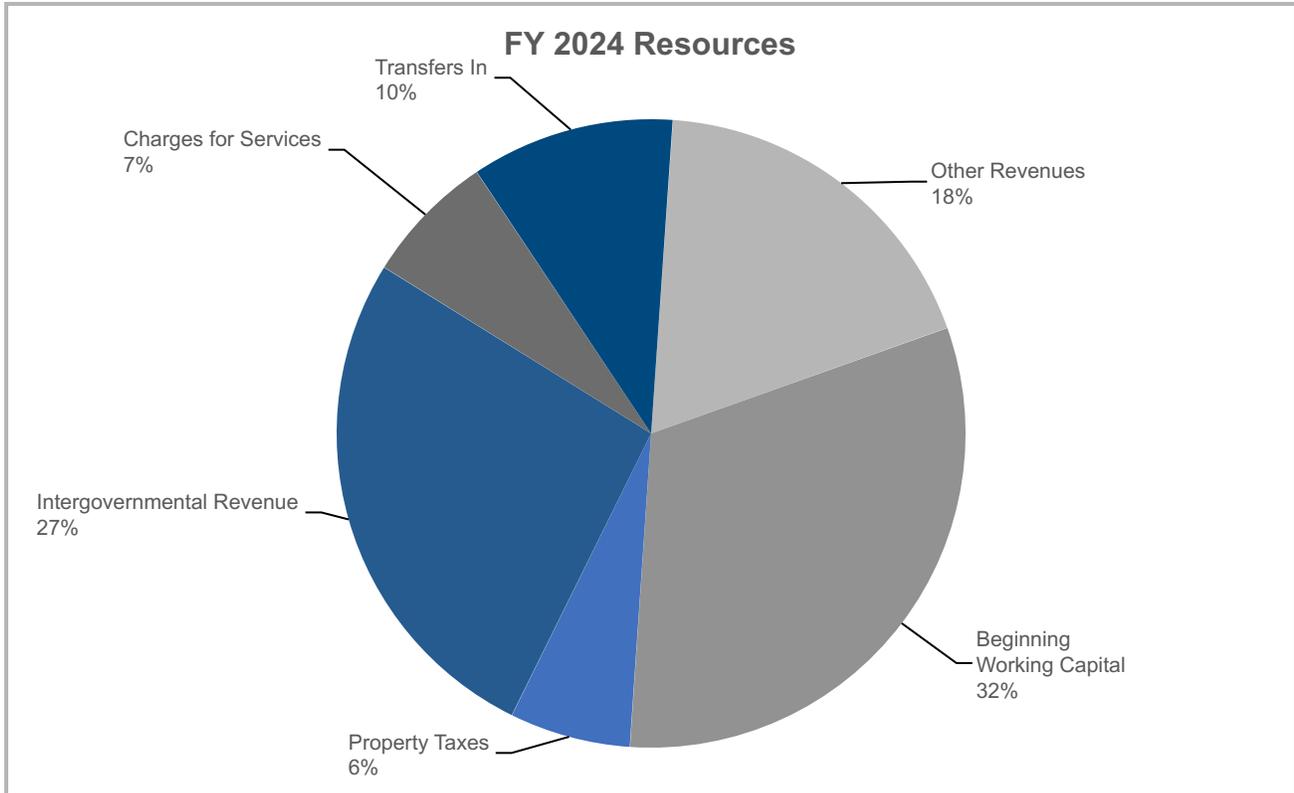
Transfers Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Adopted	Amount Change	Percent Change
Transfers Out - ACT Reserve	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ —	— %
Transfers Out - Admin ISF	40,000	86,579	236,579	226,579	226,579	(10,000)	(4.4)%
Transfers Out - Adult Parole & Probation	285,189	662,045	536,369	536,369	536,369	—	— %
Transfers Out - BOCC ISF	361,445	365,838	301,626	396,000	396,000	94,374	23.8 %
Transfers Out - Campus Improvement	—	—	3,710	—	—	(3,710)	— %
Transfers Out - Community Development	—	170,661	160,000	100,000	100,000	(60,000)	(60.0)%
Transfers Out - Court Tech Reserve	32,000	32,000	32,000	—	—	(32,000)	— %
Transfers Out - Dog Control	182,716	149,584	147,166	147,000	147,000	(166)	(0.1)%
Transfers Out - Fair & Expo Center	200,000	—	—	—	—	—	— %
Transfers Out - FF&C 2009	221,750	224,250	222,250	223,000	223,000	750	0.3 %
Transfers Out - FF&C 2013	272,128	272,491	273,200	273,200	273,200	—	— %
Transfers Out - General County Reserve	4,119,194	7,069,320	4,983,197	3,236,065	4,430,707	(552,490)	(12.5)%
Transfers Out - General County Projects	—	—	—	82,000	82,000	82,000	100.0 %
Transfers Out - Health Services	5,472,710	5,909,168	6,608,245	6,780,140	6,780,140	171,895	2.5 %
Transfers Out - Information Technology	66,000	—	—	—	—	—	— %
Transfers Out - Justice Court	111,521	—	—	—	—	—	— %
Transfers Out - Juvenile Justice	6,034,966	6,304,397	6,529,064	6,798,630	6,798,630	269,566	4.0 %
Transfers Out - Legal	—	—	—	—	—	—	— %
Transfers Out - Finance	—	—	—	81,162	81,162	81,162	100.0 %
Transfers Out - Natural Resource Prot.	35,000	35,000	35,000	35,000	35,000	—	— %
Transfers Out - PERS Reserve	2,000,000	—	—	—	—	—	— %
Transfers Out - Sheriff's Office	240,290	121,950	70,000	—	—	(70,000)	— %
Transfers Out - Vehicle Replacement	47,593	48,783	46,097	54,499	54,499	8,402	15.4 %
Transfers Out - Victims' Assistance	361,732	494,940	826,913	709,163	709,163	(117,750)	(16.6)%
Total General Fund Transfers	\$ 20,204,234	\$ 22,067,006	\$ 21,131,416	\$ 19,798,807	\$ 20,993,449	\$ (137,967)	(0.7)%

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Resources and Requirements Charts - Countywide Total (not including Service Districts)



Resources and Requirements Charts - Countywide Total (not including Service Districts)



Summary of Resources and Requirements

	General Fund		Special Revenue Funds			
	Countywide Total	General (001)	A & T Reserve (010)	Code Abatement (020)	Community Justice - Juvenile (030)	Court Technology Reserve (040)
RESOURCES						
Beginning Net Working Capital	\$ 197,140,505	\$ 13,826,000	\$ 1,679,159	\$ 118,875	\$ 1,500,000	\$ 197,000
Property Tax - Current Year	38,557,000	37,400,000	—	—	—	—
Property Tax - Prior Year	320,000	310,000	—	—	—	—
Federal Government Payments	9,758,531	691,130	—	—	—	—
State Government Payments	95,096,103	3,597,268	—	—	710,440	—
Local Government Payments	61,155,899	11,000	—	—	—	—
Charges for Services	42,470,700	1,364,900	—	—	86,000	—
Transient Room Tax	12,664,800	34,800	—	—	—	—
Transfers In	65,341,837	97,290	120,000	—	6,798,630	—
Interfund Charges & Grants	49,715,423	107,620	—	—	89,500	—
Bond Proceeds	40,000,000	—	—	—	—	—
Licenses and Permits	1,910,079	36,445	—	—	—	—
Fines and Fees	1,167,629	83,029	—	—	—	—
Interest Revenue	5,391,626	345,567	33,583	3,000	37,500	—
Sales of Equipment	956,000	—	—	—	—	—
Other Non-Operational Revenue	3,494,696	47,278	—	—	90,728	—
Total Revenues	\$ 428,000,323	\$ 44,126,327	\$ 153,583	\$ 3,000	\$ 7,812,798	\$ —
Total Resources	\$ 625,140,828	\$ 57,952,327	\$ 1,832,742	\$ 121,875	\$ 9,312,798	\$ 197,000
REQUIREMENTS						
Salaries	\$ 107,782,514	\$ 11,415,116	\$ —	\$ —	\$ 4,318,390	\$ —
Benefits	62,221,710	6,248,479	—	—	2,553,841	—
Total Personnel Services	\$ 170,004,224	\$ 17,663,595	\$ —	\$ —	\$ 6,872,231	\$ —
Materials & Services	\$ 157,269,613	\$ 6,953,283	\$ —	\$ 121,875	\$ 1,599,048	\$ —
Debt Principal	\$ 5,055,255	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	3,877,127	—	—	—	—	—
Total Debt Service	\$ 8,932,382	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 64,148,371	\$ —	\$ —	\$ —	\$ 10,000	\$ —
Transfers Out	65,341,837	20,993,449	—	—	120,617	197,000
Total Capital & Transfers	\$ 129,490,208	\$ 20,993,449	\$ —	\$ —	\$ 130,617	\$ 197,000
Contingency	\$ 70,340,780	\$ 12,342,000	\$ —	\$ —	\$ 710,902	\$ —
Reserve for Future Expenditures	89,103,621	—	1,832,742	—	—	—
Total Requirements	\$ 625,140,828	\$ 57,952,327	\$ 1,832,742	\$ 121,875	\$ 9,312,798	\$ 197,000
FY 2023 Budget As Revised	\$ 602,311,320	\$ 56,708,426	\$ 1,670,645	\$ 122,381	\$ 8,639,268	\$ 158,352
Inc (Dec) from FY 2023	\$ 22,829,508	\$ 1,243,901	\$ 162,097	\$ (506)	\$ 673,530	\$ 38,648

Summary of Resources and Requirements

Special Revenue Funds						
	Economic Development (050)	General Capital Reserve (060)	General County Projects (070)	Project Dev & Debt Reserve (090)	Law Library (120)	Park Acquisition & Development (130)
RESOURCES						
Beginning Net Working Capital \$	324,394	\$ 5,525,271	\$ 755,201	\$ 2,375,925	\$ 137,867	\$ 802,770
Property Tax - Current Year	—	—	1,157,000	—	—	—
Property Tax - Prior Year	—	—	10,000	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	121,792	348,000
Local Government Payments	—	393,171	—	—	—	—
Charges for Services	—	—	—	9,000	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	10,176,572	1,559,500	—	—	—
Interfund Charges & Grants	—	—	—	490,704	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	8,100	110,505	16,992	47,161	3,500	20,000
Sales of Equipment	—	—	—	225,000	—	—
Other Non-Operational Revenue	—	—	—	316,217	—	—
Total Revenues \$	8,100	\$ 10,680,248	\$ 2,743,492	\$ 1,088,082	\$ 125,292	\$ 368,000
Total Resources \$	332,494	\$ 16,205,519	\$ 3,498,693	\$ 3,464,007	\$ 263,159	\$ 1,170,770
REQUIREMENTS						
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Benefits	—	—	—	—	—	—
Total Personnel Services \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Materials & Services \$	332,494	\$ —	\$ 2,374,228	\$ 378,000	\$ 229,758	\$ 112,500
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ —	\$ 916,000	\$ 2,507,790	\$ —	\$ 300,000
Transfers Out	—	600,000	—	578,217	—	190,000
Total Capital & Transfers \$	—	\$ 600,000	\$ 916,000	\$ 3,086,007	\$ —	\$ 490,000
Contingency \$	—	\$ —	\$ 208,465	\$ —	\$ 33,401	\$ 568,270
Reserve for Future Expenditures	—	15,605,519	—	—	—	—
Total Requirements \$	332,494	\$ 16,205,519	\$ 3,498,693	\$ 3,464,007	\$ 263,159	\$ 1,170,770
FY 2023 Budget As Revised \$	282,648	\$ 15,457,227	\$ 2,272,536	\$ 4,334,412	\$ 293,159	\$ 1,026,464
Inc (Dec) from FY 2023 \$	49,846	\$ 748,292	\$ 1,226,157	\$ (870,405)	\$ (30,000)	\$ 144,306

Summary of Resources and Requirements

Special Revenue Funds							
	Park Development Fees (132)	PERS Reserve (135)	Foreclosed Land Sales (140)	County School (145)	Special Transportation (150)	Statewide Transportation Improvement (151)	
RESOURCES							
Beginning Net Working Capital	\$ 75,681	\$ 4,679,796	\$ 157,123	\$ —	\$ 15,555	\$ 6,038,916	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	—	—	—	305,000	48,164	—	
State Government Payments	—	—	—	373,000	5,906,604	—	
Local Government Payments	—	—	—	—	—	—	
Charges for Services	—	—	140,712	—	—	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	—	—	—	—	6,038,916	—	
Interfund Charges & Grants	—	—	—	—	—	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	10,000	—	—	—	—	—	
Fines and Fees	—	—	—	—	—	—	
Interest Revenue	1,900	115,100	3,928	1,000	166,528	—	
Sales of Equipment	—	—	—	—	—	—	
Other Non-Operational Revenue	—	—	—	—	—	—	
Total Revenues	\$ 11,900	\$ 115,100	\$ 144,640	\$ 679,000	\$ 12,160,212	\$ —	
Total Resources	\$ 87,581	\$ 4,794,896	\$ 301,763	\$ 679,000	\$ 12,175,767	\$ 6,038,916	
REQUIREMENTS							
Salaries	—	—	—	—	—	—	
Benefits	—	100,000	—	—	—	—	
Total Personnel Services	\$ —	\$ 100,000	\$ —	\$ —	\$ —	\$ —	
Materials & Services	\$ 87,581	\$ 900	\$ 140,712	\$ 679,000	\$ 12,175,767	\$ —	
Debt Principal	—	—	—	—	—	—	
Debt Interest	—	—	—	—	—	—	
Total Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
Capital Outlay	—	—	—	—	—	—	
Transfers Out	—	—	—	—	—	6,038,916	
Total Capital & Transfers	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 6,038,916	
Contingency	—	—	161,051	—	—	—	
Reserve for Future Expenditures	—	4,693,996	—	—	—	—	
Total Requirements	\$ 87,581	\$ 4,794,896	\$ 301,763	\$ 679,000	\$ 12,175,767	\$ 6,038,916	
FY 2023 Budget As Revised	\$ 97,082	\$ 4,630,149	\$ 299,857	\$ 658,782	\$ 509,191	\$ 10,301,495	
Inc (Dec) from FY 2023	\$ (9,501)	\$ 164,747	\$ 1,906	\$ 20,218	\$ 11,666,576	\$ (4,262,579)	

Summary of Resources and Requirements

Special Revenue Funds

	Taylor Grazing (155)	Transient Room Tax-7% (160)	Video Lottery (165)	Transient Room Tax-1% (170)	American Rescue Plan Act (200)	Coordinated Houseless Response Office (205)
RESOURCES						
Beginning Net Working Capital \$	31,794	4,725,187	1,047,460	—	14,717,884	789,400
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	2,311,073	—
State Government Payments	6,000	—	1,176,015	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	—	—	—	—
Transient Room Tax	—	11,051,250	—	1,578,750	—	—
Transfers In	—	—	—	—	—	—
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	266	118,830	24,700	2,960	319,460	19,700
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
Total Revenues \$	6,266	11,170,080	1,200,715	1,581,710	2,630,533	19,700
Total Resources \$	38,060	15,895,267	2,248,175	1,581,710	17,348,417	809,100
REQUIREMENTS						
Salaries \$	—	135,133	—	18,658	598,763	226,301
Benefits	—	64,379	—	10,097	329,833	117,753
Total Personnel Services \$	—	199,512	—	28,755	928,596	344,054
Materials & Services \$	8,060	6,661,399	1,133,751	12,557	11,397,676	236,835
Debt Principal \$	—	—	—	—	—	—
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	—	—	—	—	—
Capital Outlay \$	—	—	—	—	—	—
Transfers Out	30,000	7,034,856	100,000	1,540,398	5,022,145	—
Total Capital & Transfers \$	30,000	7,034,856	100,000	1,540,398	5,022,145	—
Contingency \$	—	—	1,014,424	—	—	—
Reserve for Future Expenditures	—	1,999,500	—	—	—	228,211
Total Requirements \$	38,060	15,895,267	2,248,175	1,581,710	17,348,417	809,100
FY 2023 Budget As Revised \$	59,131	21,445,747	2,194,063	1,698,917	23,129,361	1,000,000
Inc (Dec) from FY 2023 \$	(21,071)	(5,550,480)	54,112	(117,207)	(5,780,944)	(190,900)

Summary of Resources and Requirements

Special Revenue Funds						
	Victims' Assistance Program (212)	County Clerk Records (218)	Justice Court (220)	Court Facilities (240)	Sheriff's Office (255)	Communication System Reserve (256)
RESOURCES						
Beginning Net Working Capital \$	205,200	\$ 340,900	\$ —	\$ —	\$ —	\$ 326,000
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	407,939	—	—	—	244,436	—
State Government Payments	191,019	—	—	—	2,154,527	—
Local Government Payments	—	—	—	—	58,564,722	50,000
Charges for Services	—	76,125	—	—	191,600	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	709,163	—	364,688	—	3,651,787	—
Interfund Charges & Grants	—	—	—	—	416,010	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	525,000	65,400	481,600	—
Interest Revenue	5,130	8,500	540	100	20,000	6,800
Sales of Equipment	—	—	—	—	62,000	—
Other Non-Operational Revenue	—	—	—	—	78,615	—
Total Revenues \$	1,313,251	\$ 84,625	\$ 890,228	\$ 65,500	\$ 65,865,297	\$ 56,800
Total Resources \$	1,518,451	\$ 425,525	\$ 890,228	\$ 65,500	\$ 65,865,297	\$ 382,800
REQUIREMENTS						
Salaries \$	820,320	\$ —	\$ 424,451	\$ —	\$ 31,229,558	\$ —
Benefits	399,464	—	227,316	—	16,286,410	—
Total Personnel Services \$	1,219,784	\$ —	\$ 651,767	\$ —	\$ 47,515,968	\$ —
Materials & Services \$	185,700	\$ 133,039	\$ 170,603	\$ 65,500	\$ 14,825,552	\$ —
Debt Principal \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ 3,250,577	\$ —
Transfers Out	—	—	—	—	273,200	—
Total Capital & Transfers \$	—	\$ —	\$ —	\$ —	\$ 3,523,777	\$ —
Contingency \$	112,967	\$ 292,486	\$ 67,858	\$ —	\$ —	\$ —
Reserve for Future Expenditures	—	—	—	—	—	382,800
Total Requirements \$	1,518,451	\$ 425,525	\$ 890,228	\$ 65,500	\$ 65,865,297	\$ 382,800
FY 2023 Budget As Revised \$	1,382,416	\$ 490,958	\$ 788,249	\$ 63,137	\$ 60,688,733	\$ 373,203
Inc (Dec) from FY 2023 \$	136,035	\$ (65,433)	\$ 101,979	\$ 2,363	\$ 5,176,564	\$ 9,597

Summary of Resources and Requirements

Special Revenue Funds						
	OHP- Mental Health Services (270)	Health Services (274)	Acute Care Services (276)	Community Development (295)	CDD Groundwater Partnership (296)	Newberry Neighborhood (297)
RESOURCES						
Beginning Net Working Capital	\$ 16,695,873	\$ 11,417,516	\$ 618,760	\$ 1,317,921	\$ 63,878	\$ 136,025
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	1,650,060	—	—	—	—
State Government Payments	690,000	52,020,386	—	28,260	—	—
Local Government Payments	—	1,160,005	—	36,700	—	—
Charges for Services	—	3,307,667	—	10,174,224	4,500	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	9,079,130	—	696,826	—	—
Interfund Charges & Grants	—	747,000	—	180,656	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	8,800	—	—	—	—
Fines and Fees	—	100	—	5,000	—	—
Interest Revenue	374,451	262,007	13,922	36,000	1,600	3,400
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	—	414,389	—	—	—	—
Total Revenues	\$ 1,064,451	\$ 68,649,544	\$ 13,922	\$ 11,157,666	\$ 6,100	\$ 3,400
Total Resources	\$ 17,760,324	\$ 80,067,060	\$ 632,682	\$ 12,475,587	\$ 69,978	\$ 139,425
REQUIREMENTS						
Salaries	—	\$ 30,258,690	—	\$ 5,593,039	—	—
Benefits	—	19,658,167	—	3,233,627	—	—
Total Personnel Services	—	\$ 49,916,857	—	\$ 8,826,666	—	—
Materials & Services	\$ 3,948	\$ 20,793,077	\$ 6,869	\$ 2,050,258	\$ 69,978	\$ 139,425
Debt Principal	—	—	—	—	—	—
Debt Interest	—	—	—	—	—	—
Total Debt Service	—	—	—	—	—	—
Capital Outlay	—	\$ 336,500	—	—	—	—
Transfers Out	1,930,573	1,282,674	—	230,296	—	—
Total Capital & Transfers	\$ 1,930,573	\$ 1,619,174	—	\$ 230,296	—	—
Contingency	—	\$ 7,737,952	—	\$ 1,368,367	—	—
Reserve for Future Expenditures	15,825,803	—	625,813	—	—	—
Total Requirements	\$ 17,760,324	\$ 80,067,060	\$ 632,682	\$ 12,475,587	\$ 69,978	\$ 139,425
FY 2023 Budget As Revised	\$ 13,908,947	\$ 77,516,952	\$ 1,050,988	\$ 13,932,023	\$ 123,693	\$ 134,913
Inc (Dec) from FY 2023	\$ 3,851,377	\$ 2,550,108	\$ (418,306)	\$ (1,456,436)	\$ (53,715)	\$ 4,512

Summary of Resources and Requirements

Special Revenue Funds							
	Community Development Reserve (300)	CDD Building Program Reserve	CDD Electrical Program Reserve	CDD Facilities Reserve (303)	GIS Dedicated (305)	Road (325)	
RESOURCES							
Beginning Net Working Capital	\$ 2,743,525	\$ 6,532,337	\$ 821,646	\$ 175,000	\$ 443,226	\$ 5,521,251	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	—	—	—	—	—	2,979,703	
State Government Payments	—	—	—	—	7,650	20,648,483	
Local Government Payments	—	—	—	—	—	763,171	
Charges for Services	—	—	—	—	175,000	70,560	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	—	122,752	—	—	—	—	
Interfund Charges & Grants	—	—	—	—	8,000	1,450,015	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	—	—	—	—	—	—	
Fines and Fees	—	—	—	—	—	7,000	
Interest Revenue	68,000	166,000	18,375	4,300	11,000	139,031	
Sales of Equipment	—	—	—	—	—	614,500	
Other Non-Operational Revenue	—	—	—	—	—	1,248	
Total Revenues	\$ 68,000	\$ 288,752	\$ 18,375	\$ 4,300	\$ 201,650	\$ 26,673,711	
Total Resources	\$ 2,811,525	\$ 6,821,089	\$ 840,021	\$ 179,300	\$ 644,876	\$ 32,194,962	
REQUIREMENTS							
Salaries	—	—	—	—	180,492	5,318,003	
Benefits	—	—	—	—	104,308	3,088,465	
Total Personnel Services	—	—	—	—	\$ 284,800	\$ 8,406,468	
Materials & Services	—	—	—	—	\$ 80,308	\$ 8,600,033	
Debt Principal	—	—	—	—	—	—	
Debt Interest	—	—	—	—	—	—	
Total Debt Service	—	—	—	—	—	—	
Capital Outlay	—	—	—	—	—	118,260	
Transfers Out	510,105	—	86,721	150,000	—	12,700,000	
Total Capital & Transfers	\$ 510,105	—	\$ 86,721	\$ 150,000	—	\$ 12,818,260	
Contingency	—	—	—	—	279,768	2,370,201	
Reserve for Future Expenditures	2,301,420	6,821,089	753,300	29,300	—	—	
Total Requirements	\$ 2,811,525	\$ 6,821,089	\$ 840,021	\$ 179,300	\$ 644,876	\$ 32,194,962	
FY 2023 Budget As Revised	\$ 2,718,205	\$ 6,264,077	\$ 936,612	\$ 200,000	\$ 946,335	\$ 30,782,030	
Inc (Dec) from FY 2023	\$ 93,320	\$ 557,012	\$ (96,591)	\$ (20,700)	\$ (301,459)	\$ 1,412,932	

Summary of Resources and Requirements

Special Revenue Funds							
	Natural Resource Protection (326)	Federal Forest Title III (327)	Surveyor (328)	Public Land Corner Preservation (329)	Road Building & Equipment (330)	Trans SDC Improvement Fee (336)	
RESOURCES							
Beginning Net Working Capital	\$ 1,408,307	\$ 80,966	\$ 291,912	\$ 1,292,479	\$ 5,972,443	\$ 1,484,022	
Property Tax - Current Year	—	—	—	—	—	—	
Property Tax - Prior Year	—	—	—	—	—	—	
Federal Government Payments	1,031,026	90,000	—	—	—	—	
State Government Payments	—	—	—	—	—	—	
Local Government Payments	—	—	—	—	—	—	
Charges for Services	—	—	43,814	291,535	—	—	
Transient Room Tax	—	—	—	—	—	—	
Transfers In	65,000	—	—	—	2,700,000	—	
Interfund Charges & Grants	105,000	—	—	—	—	—	
Bond Proceeds	—	—	—	—	—	—	
Licenses and Permits	—	—	135,009	—	—	1,500,000	
Fines and Fees	—	—	—	—	—	—	
Interest Revenue	35,208	2,020	7,300	32,310	149,311	38,600	
Sales of Equipment	—	—	—	—	—	—	
Other Non-Operational Revenue	—	—	—	—	—	4,000	
Total Revenues	\$ 1,236,234	\$ 92,020	\$ 186,123	\$ 323,845	\$ 2,849,311	\$ 1,542,600	
Total Resources	\$ 2,644,541	\$ 172,986	\$ 478,035	\$ 1,616,324	\$ 8,821,754	\$ 3,026,622	
REQUIREMENTS							
Salaries	\$ 213,249	\$ —	\$ —	\$ —	\$ —	\$ —	
Benefits	100,006	—	—	—	—	—	
Total Personnel Services	\$ 313,255	\$ —	\$ —	\$ —	\$ —	\$ —	
Materials & Services	\$ 878,002	\$ 120,000	\$ 291,774	\$ 509,074	\$ 1,304,040	\$ —	
Debt Principal	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
Debt Interest	—	—	—	—	—	—	
Total Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
Capital Outlay	\$ —	\$ —	\$ —	\$ —	\$ 3,985,742	\$ —	
Transfers Out	7,960	—	—	—	—	2,500,000	
Total Capital & Transfers	\$ 7,960	\$ —	\$ —	\$ —	\$ 3,985,742	\$ 2,500,000	
Contingency	\$ 1,445,324	\$ 52,986	\$ 186,261	\$ 1,107,250	\$ 3,531,972	\$ 526,622	
Reserve for Future Expenditures	—	—	—	—	—	—	
Total Requirements	\$ 2,644,541	\$ 172,986	\$ 478,035	\$ 1,616,324	\$ 8,821,754	\$ 3,026,622	
FY 2023 Budget As Revised	\$ 2,406,098	\$ 184,822	\$ 538,747	\$ 1,671,161	\$ 7,994,552	\$ 5,845,359	
Inc (Dec) from FY 2023	\$ 238,443	\$ (11,836)	\$ (60,712)	\$ (54,837)	\$ 827,202	\$ (2,818,737)	

Summary of Resources and Requirements

	Special Revenue Funds		Capital Project Funds		Debt Service Funds	
	Dog Control (350)	Adult Parole & Probation (355)	Campus Improvement (463)	Transportation CIP (465)	FF & C, 2023 Courthouse Expansion (530)	FF & C, 2003/2012 /2021 (535)
RESOURCES						
Beginning Net Working Capital \$	45,044	\$ 3,000,000	\$ 2,948,125	\$ 19,012,380	\$ —	\$ 177,449
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	5,359,376	—	1,704,116	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	500	—	—	—	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	147,000	536,369	497,000	12,500,000	1,900,500	343,655
Interfund Charges & Grants	—	100,000	50,000	—	—	—
Bond Proceeds	—	—	40,000,000	—	—	—
Licenses and Permits	219,825	—	—	—	—	—
Fines and Fees	—	500	—	—	—	—
Interest Revenue	1,100	75,230	673,703	475,310	—	5,500
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	5,000	—	—	—	—	711,238
Total Revenues \$	372,925	\$ 6,071,975	\$ 41,220,703	\$ 14,679,426	\$ 1,900,500	\$ 1,060,393
Total Resources \$	417,969	\$ 9,071,975	\$ 44,168,828	\$ 33,691,806	\$ 1,900,500	\$ 1,237,842
REQUIREMENTS						
Salaries \$	35,846	\$ 3,666,897	\$ —	\$ —	\$ —	\$ —
Benefits	27,708	2,240,614	—	—	—	—
Total Personnel Services \$	63,554	\$ 5,907,511	\$ —	\$ —	\$ —	\$ —
Materials & Services \$	323,757	\$ 1,618,521	\$ 4,291,828	\$ 132,770	\$ 500	\$ 500
Debt Principal \$	—	—	—	—	—	1,024,940
Debt Interest	—	—	—	—	1,900,000	147,420
Total Debt Service \$	—	\$ —	\$ —	\$ —	\$ 1,900,000	\$ 1,172,360
Capital Outlay \$	—	—	9,425,000	23,640,057	—	—
Transfers Out	—	75,419	—	—	—	—
Total Capital & Transfers \$	—	\$ 75,419	\$ 9,425,000	\$ 23,640,057	\$ —	\$ —
Contingency \$	30,658	\$ 608,116	—	9,918,979	—	—
Reserve for Future Expenditures	—	862,408	30,452,000	—	—	64,982
Total Requirements \$	417,969	\$ 9,071,975	\$ 44,168,828	\$ 33,691,806	\$ 1,900,500	\$ 1,237,842
FY 2023 Budget As Revised \$	434,003	\$ 9,770,387	\$ 18,958,260	\$ 40,721,650	\$ —	\$ 1,682,107
Inc (Dec) from FY 2023 \$	(16,034)	\$ (698,412)	\$ 25,210,568	\$ (7,029,844)	\$ 1,900,500	\$ (444,265)

Summary of Resources and Requirements

	Debt Service Funds					Enterprise Funds	
	FF & C, 2005/2015 (536)	FF & C, 2008 OSP/9-1-1 Building (538)	FF & C, 2009A Jamison Property (539)	Jail Project Debt Service (556)	PERS Series 2002/2004 Debt Service (575)	Solid Waste (610)	Landfill Closure (611)
RESOURCES							
Beginning Net Working Capital \$	—	\$ 256,600	\$ —	\$ —	\$ 29,800	\$ 2,416,385	6,789,249
Property Tax - Current Year	—	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—	—
Local Government Payments	—	177,130	—	—	—	—	—
Charges for Services	—	—	—	—	1,647,230	15,678,000	—
Transient Room Tax	—	—	—	—	—	—	—
Transfers In	—	—	223,000	546,400	—	—	750,000
Interfund Charges & Grants	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—	—
Interest Revenue	—	8,000	—	—	5,100	60,410	169,731
Sales of Equipment	—	—	—	—	—	17,000	—
Other Non-Operational Revenue	—	581,232	—	—	—	1	—
Total Revenues \$	—	\$ 766,362	\$ 223,000	\$ 546,400	\$ 1,652,330	\$ 15,755,411	919,731
Total Resources \$	—	\$ 1,022,962	\$ 223,000	\$ 546,400	\$ 1,682,130	\$ 18,171,796	7,708,980
REQUIREMENTS							
Salaries \$	—	\$ —	\$ —	\$ —	\$ —	\$ 2,529,500	—
Benefits	—	—	—	—	—	1,579,483	—
Total Personnel Services \$	—	\$ —	\$ —	\$ —	\$ —	\$ 4,108,983	—
Materials & Services \$	—	\$ 1,000	\$ —	\$ 1,000	\$ —	\$ 7,483,911	549,400
Debt Principal \$	—	\$ 540,000	\$ 175,000	\$ 295,000	\$ 1,170,000	\$ 1,318,190	—
Debt Interest	—	148,500	48,000	250,400	373,400	984,150	—
Total Debt Service \$	—	\$ 688,500	\$ 223,000	\$ 545,400	\$ 1,543,400	\$ 2,302,340	—
Capital Outlay \$	—	\$ —	\$ —	\$ —	\$ —	\$ 260,000	—
Transfers Out	—	—	—	—	—	2,613,962	—
Total Capital & Transfers \$	—	\$ —	\$ —	\$ —	\$ —	\$ 2,873,962	—
Contingency \$	—	\$ —	\$ —	\$ —	\$ —	\$ 1,402,600	7,159,580
Reserve for Future Expenditures	—	333,462	—	—	138,730	—	—
Total Requirements \$	—	\$ 1,022,962	\$ 223,000	\$ 546,400	\$ 1,682,130	\$ 18,171,796	7,708,980
FY 2023 Budget As Revised \$	235,700	\$ 952,801	\$ 222,250	\$ 546,400	\$ 1,606,924	\$ 17,610,697	6,725,706
Inc (Dec) from FY 2023 \$	(235,700)	\$ 70,161	\$ 750	\$ —	\$ 75,206	\$ 561,099	983,274

Summary of Resources and Requirements

Enterprise Funds						
	Landfill Postclosure (612)	Solid Waste Capital Projects (613)	Solid Waste Equipment Reserve (614)	Fair & Expo Center (615)	Deschutes County Fair (616)	Fair & Expo Center Capital Reserve (617)
RESOURCES						
Beginning Net Working Capital \$	1,530,053	\$ 18,919,699	\$ 866,291	\$ 754,000	\$ 539,152	\$ 2,592,838
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	53,167	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	—	2,044,000	1,800,200	—
Transient Room Tax	—	—	—	—	—	—
Transfers In	350,000	750,000	750,000	1,039,023	75,000	824,187
Interfund Charges & Grants	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	38,251	472,992	21,657	22,000	13,500	64,800
Sales of Equipment	—	—	—	—	2,500	—
Other Non-Operational Revenue	—	—	—	277,500	454,750	—
Total Revenues \$	388,251	\$ 1,222,992	\$ 771,657	\$ 3,382,523	\$ 2,399,117	\$ 888,987
Total Resources \$	1,918,304	\$ 20,142,691	\$ 1,637,948	\$ 4,136,523	\$ 2,938,269	\$ 3,481,825
REQUIREMENTS						
Salaries \$	—	\$ —	\$ —	\$ 1,197,886	\$ 170,886	\$ —
Benefits	—	—	—	699,065	105,645	—
Total Personnel Services \$	—	\$ —	\$ —	\$ 1,896,951	\$ 276,531	\$ —
Materials & Services \$	1,000	\$ 851,795	\$ 21,597	\$ 1,737,186	\$ 2,306,325	\$ 343,555
Debt Principal \$	—	\$ —	\$ —	\$ 93,280	\$ —	\$ —
Debt Interest	—	—	—	6,910	—	—
Total Debt Service \$	—	\$ —	\$ —	\$ 100,190	\$ —	\$ —
Capital Outlay \$	—	\$ 16,815,000	\$ 535,000	\$ —	\$ —	\$ 746,445
Transfers Out	—	—	—	163,342	109,503	—
Total Capital & Transfers \$	—	\$ 16,815,000	\$ 535,000	\$ 163,342	\$ 109,503	\$ 746,445
Contingency \$	—	\$ 2,475,896	\$ 1,081,351	\$ 238,854	\$ 245,910	\$ —
Reserve for Future Expenditures	1,917,304	—	—	—	—	2,391,825
Total Requirements \$	1,918,304	\$ 20,142,691	\$ 1,637,948	\$ 4,136,523	\$ 2,938,269	\$ 3,481,825
FY 2023 Budget As Revised \$	1,515,814	\$ 32,711,770	\$ 1,345,777	\$ 3,841,228	\$ 2,429,095	\$ 2,457,183
Inc (Dec) from FY 2023 \$	402,490	\$ (12,569,079)	\$ 292,171	\$ 295,295	\$ 509,174	\$ 1,024,642

Summary of Resources and Requirements

	Enterprise Funds		Internal Service Funds			
	RV Park (618)	RV Park Reserve (619)	Property & Facilities (620)	Administrative Services (625)	Board of County Commissioners (628)	Finance (630)
RESOURCES						
Beginning Net Working Capital \$	93,115	\$ 1,372,453	\$ 404,297	\$ 207,520	\$ 57,812	\$ 17,837
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	16,000	—	605,149	—	—	70,446
Transient Room Tax	—	—	—	—	—	—
Transfers In	180,000	51,564	—	226,579	396,000	81,162
Interfund Charges & Grants	—	—	4,628,330	1,804,435	415,281	2,592,672
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	2,300	34,300	14,150	7,700	4,420	450
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	512,500	—	—	—	—	—
Total Revenues	\$ 710,800	\$ 85,864	\$ 5,247,629	\$ 2,038,714	\$ 815,701	\$ 2,744,730
Total Resources	\$ 803,915	\$ 1,458,317	\$ 5,651,926	\$ 2,246,234	\$ 873,513	\$ 2,762,567
REQUIREMENTS						
Salaries \$	66,156	\$ —	\$ 2,089,381	\$ 1,262,535	\$ 394,373	\$ 1,172,346
Benefits	25,172	—	1,343,986	622,171	158,174	651,353
Total Personnel Services	\$ 91,328	\$ —	\$ 3,433,367	\$ 1,884,706	\$ 552,547	\$ 1,823,699
Materials & Services	\$ 303,173	\$ 100,000	\$ 1,931,322	\$ 299,558	\$ 292,640	\$ 792,931
Debt Principal \$	212,890	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Interest	9,740	—	—	—	—	—
Total Debt Service	\$ 222,630	\$ —	\$ —	\$ —	\$ —	\$ —
Capital Outlay \$	—	\$ 74,000	\$ 15,000	\$ —	\$ —	\$ 65,000
Transfers Out	51,564	—	100,095	—	3,565	—
Total Capital & Transfers	\$ 51,564	\$ 74,000	\$ 115,095	\$ —	\$ 3,565	\$ 65,000
Contingency \$	135,220	\$ —	\$ 172,142	\$ 61,970	\$ 24,761	\$ 80,937
Reserve for Future Expenditures	—	1,284,317	—	—	—	—
Total Requirements	\$ 803,915	\$ 1,458,317	\$ 5,651,926	\$ 2,246,234	\$ 873,513	\$ 2,762,567
FY 2023 Budget As Revised \$	938,667	\$ 1,440,766	\$ 5,041,208	\$ 2,234,791	\$ 809,919	\$ 2,322,382
Inc (Dec) from FY 2023	\$ (134,752)	\$ 17,551	\$ 610,718	\$ 11,443	\$ 63,594	\$ 440,185

Summary of Resources and Requirements

Internal Service Funds						
	Finance Reserve (631)	Legal (640)	Human Resources (650)	Information Technology (660)	IT Reserve (661)	Risk Management (670)
RESOURCES						
Beginning Net Working Capital \$	48,000	174,000	187,150	385,017	963,500	8,000,000
Property Tax - Current Year	—	—	—	—	—	—
Property Tax - Prior Year	—	—	—	—	—	—
Federal Government Payments	—	—	—	—	—	—
State Government Payments	—	—	—	—	—	—
Local Government Payments	—	—	—	—	—	—
Charges for Services	—	—	25	400	—	32,200
Transient Room Tax	—	—	—	—	—	—
Transfers In	—	—	—	—	—	—
Interfund Charges & Grants	47,293	1,645,883	1,956,635	3,675,113	180,000	3,132,144
Bond Proceeds	—	—	—	—	—	—
Licenses and Permits	—	—	—	—	—	—
Fines and Fees	—	—	—	—	—	—
Interest Revenue	1,997	6,500	6,550	9,600	17,200	200,000
Sales of Equipment	—	—	—	—	—	—
Other Non-Operational Revenue	—	—	—	—	—	—
Total Revenues \$	49,290	1,652,383	1,963,210	3,685,113	197,200	3,364,344
Total Resources \$	97,290	1,826,383	2,150,360	4,070,130	1,160,700	11,364,344
REQUIREMENTS						
Salaries \$	—	1,054,702	1,061,544	2,042,920	—	287,379
Benefits	—	485,313	572,322	1,023,475	—	165,084
Total Personnel Services \$	—	1,540,015	1,633,866	3,066,395	—	452,463
Materials & Services \$	—	233,063	452,241	872,639	353,600	4,291,984
Debt Principal \$	—	—	—	—	—	—
Debt Interest	—	—	—	—	—	—
Total Debt Service \$	—	—	—	—	—	—
Capital Outlay \$	—	—	—	—	248,000	—
Transfers Out	97,290	—	—	6,470	—	3,500
Total Capital & Transfers \$	97,290	—	—	6,470	248,000	3,500
Contingency \$	—	53,305	64,253	124,626	—	6,616,397
Reserve for Future Expenditures	—	—	—	—	559,100	—
Total Requirements \$	97,290	1,826,383	2,150,360	4,070,130	1,160,700	11,364,344
FY 2023 Budget As Revised \$	437,594	1,668,645	1,940,675	3,826,717	892,810	10,998,657
Inc (Dec) from FY 2023 \$	(340,304)	157,738	209,685	243,413	267,890	365,687

Summary of Resources and Requirements

Internal Service Funds

	Health Benefit Trust (675)	Vehicle Maintenance & Replacement (680)
RESOURCES		
Beginning Net Working Capital \$	5,742,743	\$ 2,199,551
Property Tax - Current Year	—	—
Property Tax - Prior Year	—	—
Federal Government Payments	—	—
State Government Payments	—	—
Local Government Payments	—	—
Charges for Services	4,640,913	—
Transient Room Tax	—	—
Transfers In	—	759,582
Interfund Charges & Grants	25,893,132	—
Bond Proceeds	—	—
Licenses and Permits	—	—
Fines and Fees	—	—
Interest Revenue	120,000	54,990
Sales of Equipment	—	35,000
Other Non-Operational Revenue	—	—
Total Revenues \$	30,654,045	\$ 849,572
Total Resources \$	36,396,788	\$ 3,049,123
REQUIREMENTS		
Salaries \$	—	\$ —
Benefits	—	—
Total Personnel Services \$	—	\$ —
Materials & Services \$	32,587,213	\$ 232,000
Debt Principal \$	—	\$ —
Debt Interest	—	—
Total Debt Service \$	—	\$ —
Capital Outlay \$	—	\$ 900,000
Transfers Out	—	—
Total Capital & Transfers \$	—	\$ 900,000
Contingency \$	3,809,575	\$ 1,917,123
Reserve for Future Expenditures	—	—
Total Requirements \$	36,396,788	\$ 3,049,123
FY 2023 Budget As Revised \$	35,584,356	\$ 2,474,879
Inc (Dec) from FY 2023 \$	812,432	\$ 574,244

Summary of Appropriations and Reserves for Future Expenditures

As part of the formal budget adoption process, a resolution is submitted to the Board of County Commissioners with the legal appropriations made by program or organizational (org) unit. The program or org unit appropriation amounts include personnel services, materials and services and capital outlay. All other budget categories are appropriated separately for debt service, special payments, transfers and operating contingency. Reserves for future expenditures and the unappropriated ending fund balance (UEFB) are never appropriated.

Fund	Fund Description	Program or Org Unit	Debt Service	Transfers Out	Contingency	Appropriation Total	Reserves for Future Expenditure	Total Requirements
001	General Fund							
001-02	Assessor	\$ 6,189,597	\$ —	\$ 34,060	\$ —	\$ 6,223,657	\$ —	\$ 6,223,657
001-05	Clerk/Elections	2,351,515	—	—	—	2,351,515	—	2,351,515
001-06	Board of Property Tax Appeals	97,522	—	—	—	97,522	—	97,522
001-11	District Attorney	11,630,172	—	63,759	—	11,693,931	—	11,693,931
001-12	Medical Examiner	374,224	—	—	—	374,224	—	374,224
001-18	Finance/Tax	940,770	—	—	—	940,770	—	940,770
001-23	Veterans' Services	840,104	—	3,232	—	843,336	—	843,336
001-25	Property Management Admin	539,558	—	3,448	—	543,006	—	543,006
001-45	Non-Departmental	1,653,416	—	20,888,950	12,342,000	34,884,366	—	34,884,366
10	A & T Reserve	—	—	—	—	—	1,832,742	1,832,742
20	Code Abatement	121,875	—	—	—	121,875	—	121,875
30	Community Justice - Juvenile	8,481,279	—	120,617	710,902	9,312,798	—	9,312,798
40	Court Technology Reserve	—	—	197,000	—	197,000	—	197,000
50	Economic Development	332,494	—	—	—	332,494	—	332,494
60	General Capital Reserve	—	—	600,000	—	600,000	15,605,519	16,205,519
70	General County Projects	3,290,228	—	—	208,465	3,498,693	—	3,498,693
90	Project Development & Debt Reserve	2,885,790	—	578,217	—	3,464,007	—	3,464,007
680	Vehicle Maint & Replacement	1,132,000	—	—	1,917,123	3,049,123	—	3,049,123
	Total General Fund	\$ 40,860,544	\$ —	\$22,489,283	\$ 15,178,490	\$ 78,528,317	\$ 17,438,261	\$ 95,966,578
120	Law Library	229,758	—	—	33,401	263,159	—	263,159
130	Park Acquisition & Development	412,500	—	190,000	568,270	1,170,770	—	1,170,770
132	Park Development Fees	87,581	—	—	—	87,581	—	87,581
135	PERS Reserve	100,900	—	—	—	100,900	4,693,996	4,794,896
140	Foreclosed Land Sales	140,712	—	—	161,051	301,763	—	301,763
145	County School	679,000	—	—	—	679,000	—	679,000
150	Special Transportation	12,175,767	—	—	—	12,175,767	—	12,175,767
151	Statewide Transportation Improvement	—	—	6,038,916	—	6,038,916	—	6,038,916
155	Taylor Grazing	8,060	—	30,000	—	38,060	—	38,060
160	Transient Room Tax - 7%	6,860,911	—	7,034,856	—	13,895,767	1,999,500	15,895,267
165	Video Lottery	1,133,751	—	100,000	1,014,424	2,248,175	—	2,248,175
170	Transient Room Tax-1%	41,312	—	1,540,398	—	1,581,710	—	1,581,710
200	American Rescue Plan Act	12,326,272	—	5,022,145	—	17,348,417	—	17,348,417
205	Coordinated Houseless Response Office	580,889	—	—	—	580,889	228,211	809,100
212	Victims' Assistance Program	1,405,484	—	—	112,967	1,518,451	—	1,518,451
218	County Clerk Records	133,039	—	—	292,486	425,525	—	425,525

Summary of Appropriations and Reserves for Future Expenditures

Fund	Fund Description	Program or Org Unit	Debt Service	Transfers Out	Contingency	Appropriation Total	Reserves for Future Expenditure	Total Requirements
220	Justice Court	822,370	—	—	67,858	890,228	—	890,228
240	Court Facilities	65,500	—	—	—	65,500	—	65,500
255	Sheriff's Office	65,592,097	—	273,200	—	65,865,297	—	65,865,297
256	Communications System Reserve	—	—	—	—	—	382,800	382,800
274	Health Services	71,057,251	—	3,213,247	7,737,952	82,008,450	16,451,616	98,460,066
295	Community Development	10,876,924	—	977,122	1,368,367	13,222,413	9,905,109	23,127,522
296	CDD-Groundwater Partnership	69,978	—	—	—	69,978	—	69,978
297	Newberry Neighborhood	139,425	—	—	—	139,425	—	139,425
305	GIS Dedicated	365,108	—	—	279,768	644,876	—	644,876
325	Road	22,414,543	—	12,700,000	5,902,173	41,016,716	—	41,016,716
326	Natural Resource Protection	1,191,257	—	7,960	1,445,324	2,644,541	—	2,644,541
327	Federal Forest Title III	120,000	—	—	52,986	172,986	—	172,986
328	Surveyor	291,774	—	—	186,261	478,035	—	478,035
329	Public Land Corner Preservation	509,074	—	—	1,107,250	1,616,324	—	1,616,324
336	Countywide Trans SDC Imprv Fee	—	—	2,500,000	526,622	3,026,622	—	3,026,622
350	Dog Control	387,311	—	—	30,658	417,969	—	417,969
355	Adult Parole & Probation	7,526,032	—	75,419	608,116	8,209,567	862,408	9,071,975
463	Campus Improvement	13,716,828	—	—	—	13,716,828	30,452,000	44,168,828
465	Road CIP	23,772,827	—	—	9,918,979	33,691,806	—	33,691,806
500	Full Faith & Credit Debt Service	3,000	6,307,222	—	—	6,310,222	537,174	6,847,396
610	Solid Waste	30,626,686	2,302,340	2,613,962	12,119,427	47,662,415	1,917,304	49,579,719
615	Fair and Expo Center	7,306,993	100,190	272,845	484,764	8,164,792	2,391,825	10,556,617
618	RV Park	394,501	222,630	51,564	135,220	803,915	—	803,915
619	RV Park Reserve	174,000	—	—	—	174,000	1,284,317	1,458,317
620	Property & Facilities	5,379,689	—	100,095	172,142	5,651,926	—	5,651,926
625	Administrative Services	2,184,264	—	—	61,970	2,246,234	—	2,246,234
628	Board of County Commissioners	845,187	—	3,565	24,761	873,513	—	873,513
630	Finance	2,681,630	—	—	80,937	2,762,567	—	2,762,567
631	Finance Reserve	—	—	97,290	—	97,290	—	97,290
640	Legal	1,773,078	—	—	53,305	1,826,383	—	1,826,383
650	Human Resources	2,086,107	—	—	64,253	2,150,360	—	2,150,360
660	Information Technology	3,939,034	—	6,470	124,626	4,070,130	—	4,070,130
661	IT Reserve Fund	601,600	—	—	—	601,600	559,100	1,160,700
670	Risk Management	4,744,447	—	3,500	6,616,397	11,364,344	—	11,364,344
675	Health Benefits	32,587,213	—	—	3,809,575	36,396,788	—	36,396,788
Total Appropriations		\$391,422,208	\$8,932,382	\$65,341,837	\$70,340,780	\$536,037,207	\$89,103,621	\$625,140,828



Public Safety Departments

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COMMUNITY JUSTICE

Protect the public by addressing root causes of and repairing the harm of crime, reducing risk of new crime, and facilitating opportunities for accountability and behavior change with those on supervision.

Department Director: Deevy Holcomb

☎: Juvenile Division: 541-388-6671

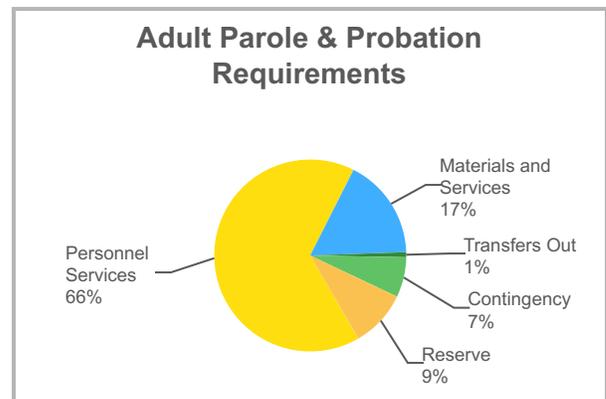
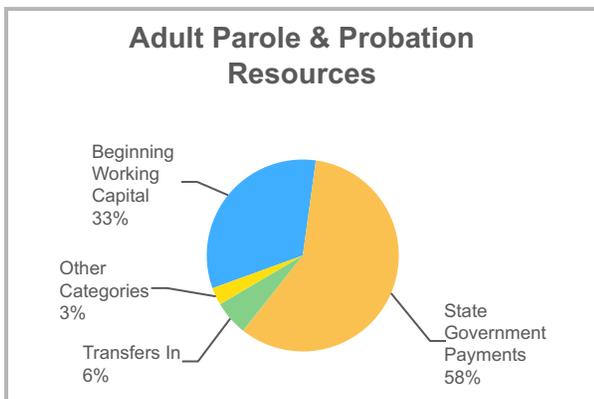
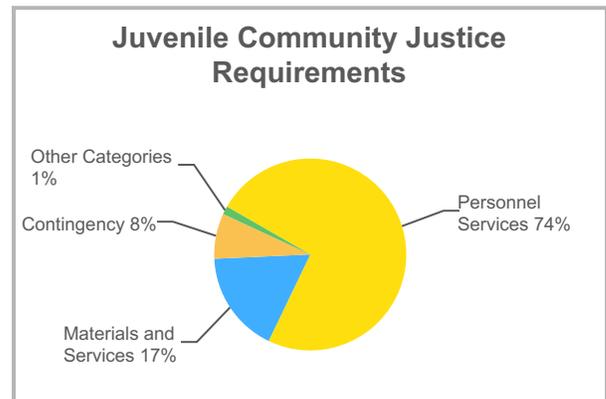
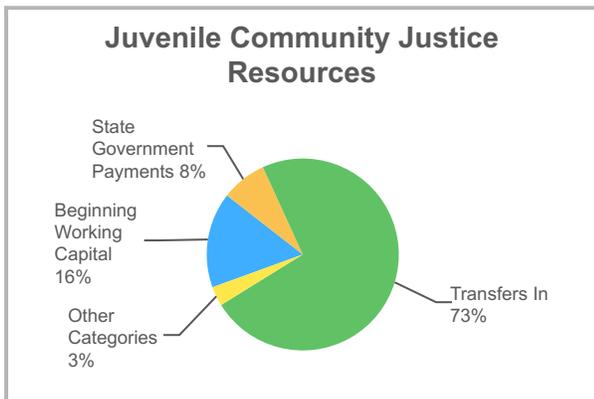
Adult Division: 541-385-3246

✉ juvsvcs@deschutes.org

parole@deschutes.org

Juvenile Community Justice	
Total Budget	\$ 9,312,798
Budget Change	7.80 %
Total Staff	49.00 FTE
Staff Change	—

Adult Parole & Probation Summary	
Total Budget	\$ 9,071,975
Budget Change	(7.15)%
Total Staff	39.75 FTE
Staff Change	—



Department Overview

The Community Justice Department is comprised of two funds, one financing Juvenile Community Justice (Juvenile Division) and one financing Adult Parole & Probation (Adult Division). Both share an administration, support and fiscal management unit.

Juvenile Detention is a secure juvenile correctional facility for youth awaiting adjudication and disposition. Juvenile Field Services provides probation and informal supervision, community service crew and community based volunteer service, cognitive behavioral programming and electronic monitoring, new offense intake and assessment, juvenile behavioral health, and juvenile court services.

Adult Parole & Probation includes supervision and services for persons on felony and specified misdemeanor probation, parole and post-prison supervision, and transitional leave from prison. Services include community service crew and community based volunteer services, cognitive behavioral programming and electronic monitoring of supervised persons.

COMMUNITY JUSTICE: SUCCESSES & CHALLENGES

Significant Accomplishments

In FY 2023 the department continued to adapt to altered conditions from the third year of the COVID-19 pandemic and engage with partners, staff, clients and community members to innovate services and strive for equitable supervision outcomes. Accomplishments included:

- Maintained public safety, victim's reparation, risk reduction and client behavior change in the face of a dynamic economic, public health and public safety outlook. 70% of young people paid their entire restitution obligation to victims, 78% of young people completed their community service obligations (up from 69% the prior year due to restrictions on community service crew activity), and 79% of young people reduced their risk to re-offend by the time they completed their supervision. Approximately 87% of adults on supervision received a comprehensive risk and needs assessment within 60 days of admission, a cornerstone for building supervision plans that balance immediate public safety needs with our obligation to promote long-term behavior change. Community Justice maintained a 16% reduction in prison usage without negative impact on recidivism, and in some cases, decreasing recidivism.
- Engaged with community members and staff to understand and eliminate disparities in public safety outcomes experienced by Black, Latinx and Indigenous people in Deschutes County. Juvenile division staff continue to partner with local agencies and school districts to implement restorative justice principles to create welcoming and inclusive environments, as well as respond to negative behavior within organizations that work with young people, including our own. The adult division is engaged with a community workgroup to create culturally responsive services and supervision, and we continue to refine a pilot project with a local nonprofit to provide culturally-specific support programming for men. We have also started a gender responsive program and protocol assessment through a technical assistance grant from the National Institute of Corrections.
- Engaged with clients and other public safety partners to innovate and maintain productive and efficient staff and client activity. The adult division will have completed its long awaited main Bend building renovation and expansion, allowing all staff to be housed under the same roof for the first time in more than a decade, and providing community partners with a space in which to serve mutual clients. Juvenile division staff created a workgroup to investigate ways to support and provide quality substance use disorder treatment as local resources are insufficient for current demand of young people on supervision. For the third year staff provided

virtual-only, cognitive behavioral groups. We have prioritized in-person client activity where possible but continue to conduct client skill building sessions over the phone or video conference platforms when appropriate. This experience confirms that phone or video conference interaction supports equitable treatment and outcomes by removing barriers to interaction and engagement such as taking time off work, finding child care, or other difficulties in making in-person office visits. We will continue to innovate and use virtual platforms into the future.

- Department leadership continued to seek new and relevant opportunities for staff to engage with strategic planning and operations, responding to organizational culture changes that reflect today's labor market. These are crucial areas not just to advance department priorities in a sustainable and widespread manner, but for staff retention, engagement and wellness. The adult division ended its first full year with new "Core Correctional Practices" staff instructor positions to advance staff ability to fulfill the "coach" role that Parole & Probation Officers can play in clients' lives. The juvenile division continued team-level focus on goal creation that aligns with a 10-year strategic plan and monthly restorative practice circles for staff to engage with one another about division priorities. Juvenile continues internal leadership opportunities for line staff to implement restorative practice innovations and address racial and ethnic disparities that we continue to see in key operational areas.

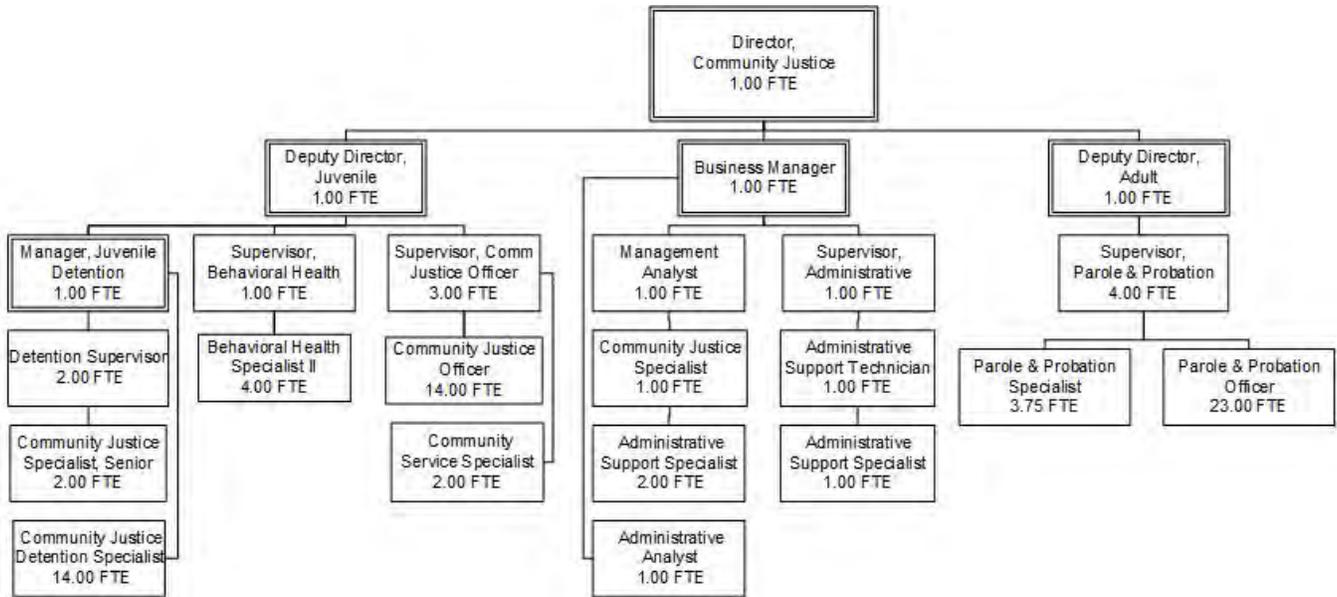
Fiscal Issues

- The juvenile division enters FY 2024 in a stable financial position, requesting a 4.1% increase in General Fund transfer since FY 2023, well below actual expenditure increases of approximately 7%. These increases are supported through strong FY 2023 ending balance primarily due to lengthy staff vacancies in the detention facility. Since a significant staff downsizing between FY 2010 and FY 2014, FTE has remained relatively steady. Formerly shared FTE with Adult Parole & Probation has been returned fully to Juvenile due to staffing priorities but do not represent new positions or staff.
- As anticipated last year, the adult division expects substantial reduction in state revenues overall starting in the FY 2023-25 biennium, based on a declining population of adults sentenced to either felony probation or prison over the past two years. From FY 2019 through FY 2021, the division increased its proportion of state revenue that we share with the Sheriff's Office for felony supervision and local control (ability for county jail to house people sentenced to one year or less in prison). We have kept the bulk of our larger allocation in contingency, in anticipation of shrinking future state revenue overall. The FY 2024 budget represents a 7% decrease in revenue and expenses from FY 2023. Current projections indicate that the contingency may need to be fully utilized for operational expenses starting in FY 2025, at which time new revenue or reduced services may become necessary to maintain required service and staffing levels. To plan for this, we will suppress expenses (including holding open 3-4 FTE) and seek additional revenue. State of Oregon projections indicate that the supervised population will increase by the FY 2025-27 biennium, at which time revenues are expected to stabilize.
- State Department of Corrections revenue (including revenue reserved for future expenditure) does not include funding to supervise adults with most misdemeanor convictions. The County has prioritized and supported this work in the past through a General Fund allocation. The FY 2024 budget maintains its FY 2023 General Fund transfer request, as we continue to provide a steady level of services and supervision for eligible domestic violence and sexual offense cases, as well as electronic monitoring of pretrial defendants.

Operational Challenges

- For different reasons, both the juvenile and adult divisions have experienced a 5% and 14% personnel vacancy rate respectively in FY 2023. In the juvenile division, this has been driven by recruitment and retention challenges specifically in the detention facility. In-person shift work appears to have become less attractive to the entry or mid-level job seekers who have historically comprised the detention staffing roster. We will remain vigilant and continue to pursue healthy recruitment, onboarding, training and retention strategies with support from Human Resources. For the adult division, we have intentionally held several FTE vacant, both as a response to declining supervised population, and expense reduction strategy to carry us through the next biennium.
- Architectural design and construction contracts are in motion to remodel the first floor of the juvenile division's main Bend facility to better allow for meeting and administrative space for detention staff, and larger training area for all staff and community members.
- Volatility in the public safety system and client population during the COVID-19 pandemic will likely continue in FY 2024, particularly impacting the adult division which has seen a 35% decrease in supervised population since 2018, yet anticipates increasing numbers starting over the next year, into FY 2025 and FY 2026. Additionally, Oregon voters and lawmakers continue to grapple with what footprint is right for the public safety system's involvement with juveniles and adults possessing or using drugs, or struggling with addiction. Understanding and incorporating these changes is a key priority, including supporting staff in new and changed roles, understanding and adjusting to new referral or sentencing patterns, and keeping steadfast attention on best practices with the populations we continue to work with.
- Addressing affordable housing for community justice clients who are both particularly vulnerable and can pose a public safety risk to others, and who are disproportionately lower income with criminal records is a continuing challenge. We will be working with the numerous collaborative efforts now underway in the region to address homelessness and affordable housing needs to ensure that the needs of individuals involved with juvenile and adult supervision remain part of the conversation and solutions. This work will require more collaborative and revenue seeking efforts, as funding decreases to provide short or long term options internally.

Organizational Chart



Budget Summary – Juvenile Justice (Fund 030)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$1,069,720	\$ 965,223	\$1,100,001	\$1,500,000	\$1,500,000	\$1,500,000	36.36 %
State Government Payments	716,814	715,026	757,388	710,440	710,440	710,440	(6.20)%
Charges for Services	67,396	104,126	64,000	86,000	86,000	86,000	34.38 %
Fines and Fees	2,452	—	—	—	—	—	— %
Interest Revenue	13,796	7,647	6,815	37,500	37,500	37,500	450.26 %
Other Non-Operational Revenue	85,909	91,544	92,500	90,728	90,728	90,728	(1.92)%
Interfund Grant	89,500	89,500	89,500	89,500	89,500	89,500	0.00 %
Transfers In	6,034,966	6,304,397	6,529,064	6,798,630	6,798,630	6,798,630	4.13 %
Total Resources	\$8,080,553	\$8,277,463	\$8,639,268	\$9,312,798	\$9,312,798	\$9,312,798	7.80 %
Personnel Services	\$5,762,391	\$5,411,118	\$6,292,271	\$6,872,231	\$6,872,231	\$6,872,231	9.22 %
Materials and Services	1,233,835	1,242,534	1,527,992	1,599,048	1,599,048	1,599,048	4.65 %
Capital Outlay	41,992	20,675	108,275	10,000	10,000	10,000	(90.76)%
Transfers Out	77,112	81,010	76,067	120,617	120,617	120,617	58.57 %
Contingency	—	—	634,663	710,902	710,902	710,902	12.01 %
Total Requirements	\$7,115,330	\$6,755,338	\$8,639,268	\$9,312,798	\$9,312,798	\$9,312,798	7.80 %

Budget Summary – Adult Parole & Probation (Fund 355)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$3,119,990	\$2,982,055	\$3,100,000	\$3,000,000	\$3,000,000	\$3,000,000	(3.23)%
State Government Payments	5,697,284	6,046,441	6,014,867	5,359,376	5,359,376	5,359,376	(10.90)%
Charges for Services	1,179	3,904	500	500	500	500	— %
Fines and Fees	193,431	3,886	500	500	500	500	— %
Interest Revenue	43,276	19,125	18,151	75,230	75,230	75,230	314.47 %
Interfund Charges	55,000	55,000	50,000	50,000	50,000	50,000	0.00 %
Interfund Grants	50,000	50,000	50,000	50,000	50,000	50,000	— %
Transfers In	285,189	662,045	536,369	536,369	536,369	536,369	— %
Total Resources	\$9,445,348	\$9,822,457	\$9,770,387	\$9,071,975	\$9,071,975	\$9,071,975	(7.15)%
Personnel Services	\$4,950,715	\$4,864,354	\$5,683,822	\$5,907,511	\$5,907,511	\$5,907,511	3.94 %
Materials and Services	1,414,886	1,528,224	1,883,614	1,618,521	1,618,521	1,618,521	(14.07)%
Capital Outlay	—	—	8,475	—	—	—	(100.00)
Transfers Out	97,693	190,974	268,837	75,419	75,419	75,419	(71.95)%
Contingency	—	—	406,317	608,116	608,116	608,116	49.67 %
Reserve	—	—	1,519,323	862,408	862,408	862,408	(43.24)%
Total Requirements	\$6,463,294	\$6,583,552	\$9,770,387	\$9,071,975	\$9,071,975	\$9,071,975	(7.15)%

DISTRICT ATTORNEY'S OFFICE

It is the mission of the Deschutes County District Attorney's Office to seek justice, advance public safety and uphold the law. We strive to maintain public trust and serve the people of Deschutes County with fairness, integrity and honor.



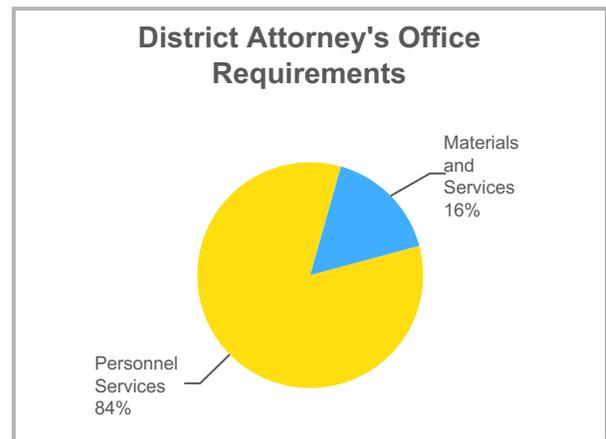
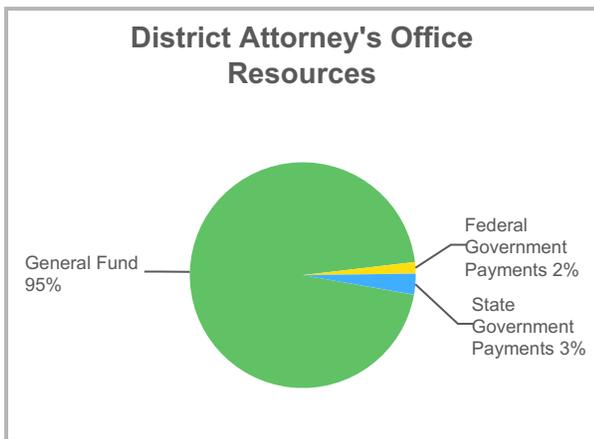
Steve Gunnels, District Attorney

Deschutes County District Attorney since 2023.

☎: 541-388-6520

🌐: www.dcca.us

District Attorney Summary	
Total Budget	\$ 11,693,931
Budget Change	5.36 %
Total Staff	61.10 FTE
Staff Change	(0.50)



Department Overview

The Office of District Attorney is created by the Oregon Constitution, which states:

There shall be elected by districts comprised of one or more counties, a sufficient number of prosecuting Attorneys, who shall be the law officers of the State, and of the counties within their respective districts, and shall perform such duties pertaining to the administration of Law and general police as the Legislative Assembly may direct.

The primary goal of the District Attorney's Office is to ensure Deschutes County is a safe place to live, work and raise a family. The DA's Office achieves this goal by working with the community to prevent crime, by holding offenders accountable when they commit crimes and by ensuring that victims of crime have a voice in the criminal justice system.

Trial Assistants

The deputy district attorneys are supported by trial assistant (TAs) positions. The TAs perform a multitude of tasks for the office. Their primary function is to provide support for their assigned deputy district attorney (DDAs) and to

process/maintain files. There are currently 23.5 FTEs devoted to the trial assistant position and 26 people that fill those positions.

Our goal is to provide efficient help and support to the deputy district attorneys as they prosecute criminal cases in Deschutes County. A trial assistant's duties are administrative in nature.

In the future, the TA team will focus on additional training to help build skills around case research and evidence review. These additional skills will allow TAs to provide additional support to DDAs and create practices that are more efficient.

Operations

The main objective of the Operations Department is to provide timely and professional internal and external customer service. The department supports day-to-day operations to alleviate pressure from members of management, internal staff and the public.

Our goals are to create a consistent, welcoming and respectful environment throughout the DA's Office; and to ensure we are a diverse and inclusive unit providing service that reflects the County's Every Time Standards.

Information Technology (IT)

The Information Technology (IT) team is responsible for providing maintenance and support for all information technology equipment and computer program systems.

Victims' Assistance Program

The District Attorney administers the Victims' Assistance Program (VAP), which provides services for victims of crime. VAP services include providing information and assistance regarding the criminal justice system, crime victims' compensation, victims' rights, court hearing notification, VINE (victim notification on defendant custody status), resource referrals, parole board hearings and all other vital information and services.

Our goal is to provide timely and effective services for all crime victims in the community. The services VAP provides are not replicated by any other agency in the community and are required under Oregon Statute.

SUCCESSES & CHALLENGES

Significant Accomplishments

PREVENTING CRIME:

Veterans Intervention Strategy

For over a decade community members and local agencies repeatedly tried to implement a Veterans Treatment Court (VTC) in Deschutes County to provide justice-involved veterans with a specialized program to support their unique needs. In late 2019, the DA's Office convened a collaborative multi-agency team to identify a possible solution; resulting in the Veterans Intervention Strategy (VIS), which launched in November 2020. The VIS has been successfully running for two years with between 5-10 veterans enrolled at any one time.

Through this veteran-focused, supportive environment, the VIS holds participants accountable, creates a sense of community, rewards success, and aims to improve community safety by reducing recidivism among justice

involved veterans. To date, VIS has enrolled a total of 18 veterans and graduated 7 from the yearlong program. The program's total arrest recidivism rate is 16.6%, compared to the county's average one and two-year arrest recidivism rates of 39% and 50% respectively. In addition, as of 2023 the Deschutes County Circuit Court joined in the VIS interagency team.

PROSECUTION:

- Addressing the backlog of trials, hearings and the bench warrant queue. The court has held more than 1,300 warrants due to the limited capacity of the jail and court system during the Pandemic. This means fewer trials than normal have been conducted in the last two years, which has created a backlog of trials currently being addressed.
- DCDA has assumed the civil forfeiture responsibilities for the Central Oregon Drug Enforcement Team. Previously, all civil forfeiture work for the CODE team was assigned to the Crook County District Attorney's Office. DCDA is now responsible for all of the civil forfeiture cases generated by the CODE team.
- DCDA worked with the Deschutes County Illegal Marijuana Enforcement Grant team to expand the investigation and prosecution focus to include an assessment of environmental crimes. DCDA provides a dedicated investigator to write search warrants specific to this mission, as well as prosecutors and staff to advise law enforcement and successfully prosecute these cases in court.

PROTECTING THE INNOCENT:

- We provided a thorough review of the evidence in all alleged criminal offenses that were presented to our office. This resulted in DCDA declining to file criminal charges in cases based on our determination that the suspect's guilt could not be proven, the evidence was obtained contrary to the law, or the interests of justice compelled our decision.

COMMUNITY COLLABORATION:

- The IMPACTS funding opportunity aims to reduce the number of jail bookings and reliance on emergency departments and Oregon State Hospital beds while improving capacity for community-based treatment, supports and services to provide better outcomes for involved individuals, and more efficiently use local and state resources, and maintain public safety.
- Partnering with Deschutes County Behavioral Health to allow DCBH to access adult and child suicide reports in a timely manner to make community contacts with affected family, friends and co-workers in order to reduce the likelihood of follow-on suicides.
- Implemented Deputy DA law enforcement training schedule in which DDAs attend law enforcement briefings and provide legal updates on a regular, frequent schedule and provide formal trainings to law enforcement upon request.
- Implemented DCDA ride-along program for personnel to learn the job demands of law enforcement and build stronger relationships.
- Partnering with Community Justice to develop an equity plan.
- Updated DCDA Website.
- Participating in community outreach events such as Polar Plunge and the First Responder Career Fair and Community Event.

INNOVATION:

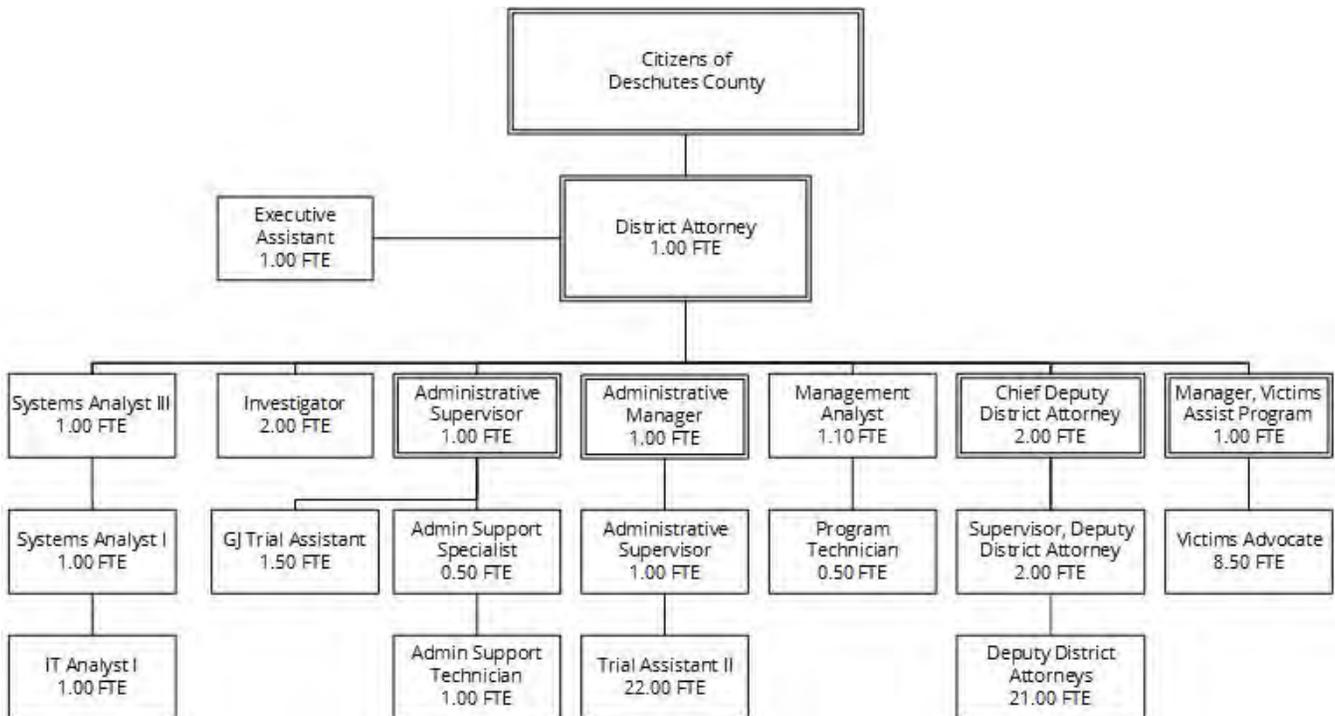
- Veterans Intervention Strategy – achieved two years of implementation, incorporated the Deschutes County Circuit Court into the program model and had a 12.5% two-year incarceration recidivism rate, achieving our goal of less than 20%.
- Emerging Adult Program –Secured \$1.1 million in state funding to support two additional years of restorative justice. This funding allowed for expanded community partnerships and a significant increase in the program’s target numbers and level of provided support. Successfully completed the pilot with a 7.7% one-year arrest recidivism rate, meeting our goal of less than 35%.
- Development of an outreach and training program including more training for law enforcement, high schools and community groups.
- Implementing public dashboard to communicate more effectively.
- Building a cohesive community partnership with outside law enforcement agencies.
- Scanning old files in order to make the fourth floor of the old courthouse building habitable and useable.
- Promoted the CANNAFACTS website.
- Creation of the Forensic Team Lead.
- Implementing PCE recommendations.

Operational Challenges

- Employee retention. DCDA have experienced high rates of attorney and staff turn-over. The impact on work efficiency, productivity and morale has been significant.
- DCDA's biggest challenge remains our issues with staffing. There has been considerable turnover amongst the DDAs and we have struggled to replace those individuals. The main reason why DDAs have left and why DCDA has struggled to replace them is that the cost of living in Deschutes County has skyrocketed, but our pay has remained stagnant.
 - The low staffing levels cause serious morale issues. There are very few DDAs who can take on the major cases or heavy felony caseloads. This creates major strain on those who can. Experienced DDAs cannot take time to mentor younger DDAs or perform other functions.
 - Limited advancement/promotion opportunities available.
 - Increase in complex cases (e.g. homicides/complex sex abuse) and high caseloads of lesser complexity along with high turnover of deputy district attorneys results in difficulty staffing these cases with experienced attorneys.
 - Addressing the backlog of trials, hearings and the bench warrant queue.
 - The court held more than 1300 warrants due to the limited capacity of the jail and court system during the Pandemic. This has created a backlog of trials that will have to be addressed in the near future, at the same time we have experienced a high rate of homicide cases.
 - The court now has two additional judges to help it work through the backlog, as a result attorneys are in court more. This was an abrupt change from COVID protocols. The challenge is how to adapt to this “new normal” and keep pace with the court.

- Difficulties in retention create a vicious cycle. The fatigue created by the vacancies causes burnout, low morale and is a contributing factor to employees leaving.
- The number of applications for all open positions is significantly fewer than we have historically seen. The high cost of living and lack of available child care has been a deterrent for some.
- Body Worn Cameras (BWC) and Electronic data evidence exceeded our expectations and our capabilities.
- Implementation of the PCE recommendations. Constant turn-over and increased workload means the changes recommended to improve the office are more challenging. Supervisors are taking on more line work as part of “coverage” and spending less time supervising than before the assessment.
- Increasing amount of expungements and public records requests:
 - Expungements have increased nearly 125% over the last three years, with 195 requests in 2020 and 833 requests in 2022.
 - Public Record Requests increased by 35% over the last three years, with 454 requests in 2020 and 648 requests in 2022.
 - No longer a manageable “add-on” task or duty that can be done by one attorney if that attorney has other job duties. The impact has also been felt in the support staff that assist with these tasks.

Organizational Chart



Budget Summary – District Attorney (Fund 001-11)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Federal Government Payments	\$ 87,028	\$ 141,983	\$ 141,835	\$ 191,130	\$ 191,130	\$ 191,130	34.76 %
State Government Payments	238,767	116,782	1,028,107	349,918	349,918	349,918	(65.96)%
Local Government Grants	—	—	11,000	11,000	11,000	11,000	0.00 %
Charges for Services	95,958	10	3,000	—	—	—	(100.00)%
Other Non-Operational Revenue	—	—	—	—	—	—	—
Interfund Charges	4,861	—	—	—	—	—	0.00 %
General Fund	7,742,348	8,431,151	9,914,903	11,052,683	11,141,883	11,141,883	12.38 %
Total Resources	\$8,168,962	\$8,689,927	\$ 11,098,845	\$11,604,731	\$ 11,693,931	\$ 11,693,931	5.36 %
Personnel Services	\$7,173,158	\$7,457,861	\$ 8,819,123	\$ 9,717,227	\$ 9,717,227	\$ 9,717,227	10.18 %
Materials and Services	984,196	1,202,235	2,114,552	1,823,745	1,912,945	1,912,945	(9.53)%
Capital Outlay	—	17,600	46,164	—	—	—	(100.00)%
Transfers Out	11,608	12,231	119,006	63,759	63,759	63,759	(46.42)%
Total Requirements	\$8,168,962	\$8,689,927	\$ 11,098,845	\$11,604,731	\$ 11,693,931	\$ 11,693,931	5.36 %

Budget Summary – Victims' Assistance (Fund 212)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Net Working Capital	\$ 939	\$ —	\$ —	\$ 205,200	\$ 205,200	\$ 205,200	—
Federal Government Payments	360,397	310,846	324,673	407,939	407,939	407,939	25.65 %
State Government Payments	101,980	105,941	101,980	191,019	191,019	191,019	87.31 %
Charges for Services	50	—	—	—	—	—	—
Fines and Fees	—	114	—	—	—	—	—
Interest Revenue	(121)	(316)	—	5,130	5,130	5,130	—
Other Non-Operational Revenue	10	—	128,850	—	—	—	(100.00)
Transfers In	361,732	494,940	826,913	709,163	709,163	709,163	(14.24)%
Total Resources	\$ 824,988	\$ 911,524	\$ 1,382,416	\$ 1,518,451	\$ 1,518,451	\$ 1,518,451	9.84 %
Personnel Services	\$ 784,825	\$ 862,494	\$ 1,157,795	\$ 1,219,784	\$ 1,219,784	\$ 1,219,784	5.35 %
Materials and Services	40,163	39,815	224,621	185,700	185,700	185,700	(17.33)%
Contingency	—	—	—	112,967	112,967	112,967	0.00 %
Total Requirements	\$ 824,988	\$ 902,309	\$ 1,382,416	\$ 1,518,451	\$ 1,518,451	\$ 1,518,451	9.84 %

Budget Summary – Medical Examiner (Fund 001-12)

The Medical Examiner services are provided via contract with a local physician and administratively overseen by the District Attorney’s Office.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
General Fund	\$ 220,618	\$ 241,582	\$ 438,702	\$ 374,224	\$ 374,224	\$ 374,224	(14.70)%
Total Resources	\$ 220,618	\$ 241,582	\$ 438,702	\$ 374,224	\$ 374,224	\$ 374,224	(14.70)%
Materials and Services	\$ 220,618	\$ 241,582	\$ 438,702	\$ 374,224	\$ 374,224	\$ 374,224	(14.70)%
Total Requirements	\$ 220,618	\$ 241,582	\$ 438,702	\$ 374,224	\$ 374,224	\$ 374,224	(14.70)%

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JUSTICE COURT

Provide the residents of Deschutes County with timely access to justice at a convenient time and location.

Charles Fadeley, Justice of the Peace

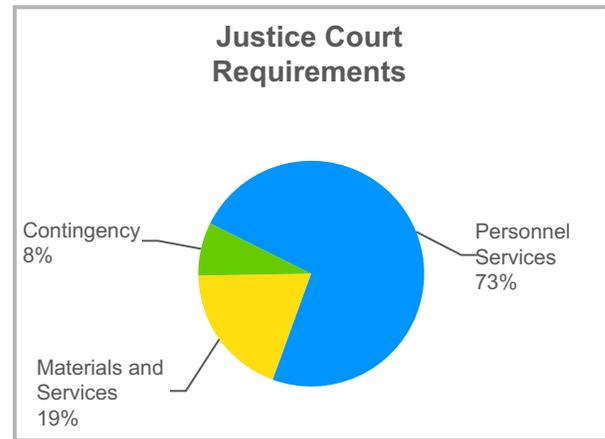
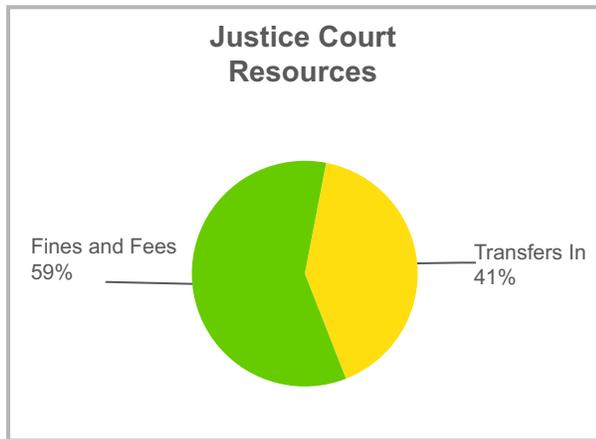


Deschutes County Justice of the Peace since 2004.

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Justice Court Summary	
Total Budget	\$ 890,228
Budget Change	12.94 %
Total Staff	4.60 FTE
Staff Change	—



Department Overview

The Justice Court is a State court administered by the County under the direction of an elected Justice of the Peace. Justice Court handles small claims and certain civil matters, as well as traffic and ordinance violations county-wide and under contract with the City of Sisters and the City of Redmond. This system has allowed these cities to close their municipal courts. Justice Court locations include facilities in Redmond, La Pine, and Sisters.

Justice Court holds evening hearings at each of the court locations to make attending court more convenient for the public and to allow police officers and Sheriff's deputies to remain in their assigned locations while still making their court appearances.

SUCCESSES & CHALLENGES

Significant Accomplishments

- Successfully completed three separate audits including cash handling, personal information data privacy and business continuity plan.
- Justice Court employees completed Active Threat Training conducted by Redmond Police Department.
- Acquired and mastered the new LEDS 20/20 platform.

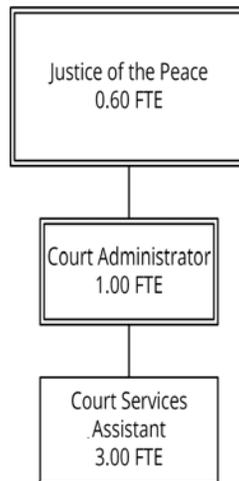
Fiscal Issues

- Upcoming necessary replacement of outdated computers and peripherals.

Operational Challenges

- Hire and train a new Court Administrator to replace the current administrator who is retiring in March of 2024.
- Continued impact in daily operations as a result of the Governor’s Order on Remission of Fines.
- Continued workload impact due to legislative amendments and an understaffed department of motor vehicles.

Organizational Chart



Budget Summary – Justice Court (220)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 37,842	\$ —	\$ —	\$ —	\$ —	\$ —	0.00 %
State Government Payments	736	365	—	—	—	—	0.00 %
Fines and Fees	500,818	494,265	525,000	525,000	525,000	525,000	0.00 %
Interest Revenue	9	45	32	540	540	540	1587.50 %
Transfers In	111,521	196,126	263,217	364,688	364,688	364,688	38.55 %
Total Resources	\$ 650,926	\$ 690,802	\$ 788,249	\$ 890,228	\$ 890,228	\$ 890,228	12.94 %
Personnel Services	\$ 519,707	\$ 541,825	\$ 604,648	\$ 651,767	\$ 651,767	\$ 651,767	7.79 %
Materials and Services	131,219	148,978	161,535	170,603	170,603	170,603	5.61 %
Contingency	—	—	22,066	67,858	67,858	67,858	207.52 %
Total Requirements	\$ 650,926	\$ 690,802	\$ 788,249	\$ 890,228	\$ 890,228	\$ 890,228	12.94 %

SHERIFF'S OFFICE

Proudly serving our community by delivering superior public safety and service.



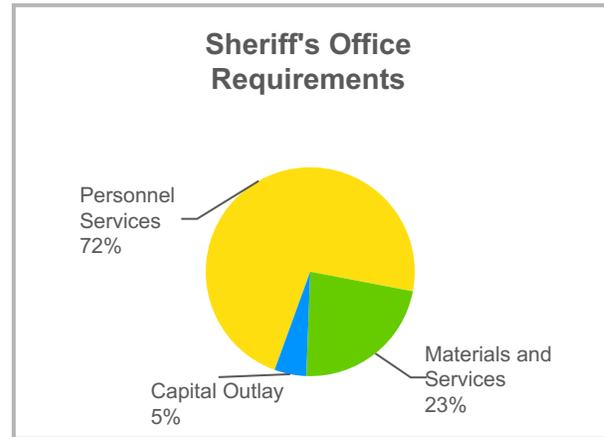
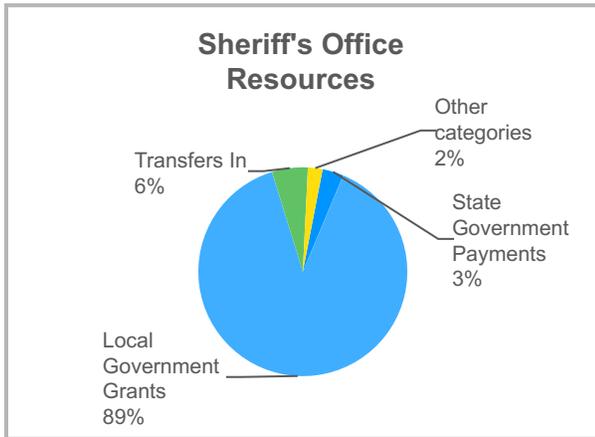
L. Shane Nelson, Deschutes County Sheriff

Deschutes County Sheriff since 2016.

☎: 541-388-6655

🌐: www.sheriff.deschutes.org

Sheriff's Office Summary	
Total Budget	\$ 65,865,297
Budget Change	8.53 %
Total Staff	271.00 FTE
Staff Change	6.00



Department Overview

The Sheriff's Office is the lead law enforcement agency in Deschutes County, dedicated to providing a wide range of professional public safety services. The Sheriff's Office is led by an elected sheriff who has statutory authority for organizing the work of the Sheriff's Office. Services of the Sheriff's Office include:

ADMINISTRATION: Includes business management, human resources, information technology, legal and command staff.

CORRECTIONS: Includes the adult jail, work center, court security transports and maintenance.

COURT SECURITY: Provides a security checkpoint, which conducts a security screen for each visitor to the DA's Office and Courthouse, including the grand jury, trial juries and the public.

PATROL: Responsible for crime prevention, responding to 9-1-1 calls for service, enforcement of traffic laws, and investigation of traffic crashes and apprehension of suspects. Special functions include school resource, K-9 and reserve deputies.

CIVIL: Responsible for receiving and serving all court documents presented to the Sheriff, processing paperwork on all towed or impounded vehicles and assisting with Sheriff's auctions and other civil activities.

AUTOMOTIVE/COMMUNICATIONS: Maintains the Sheriff's Office vehicle fleet and communication network.

RECORDS: Responsible for all storage, dissemination and transcription of deputy reports.

TRAINING: Responsible for planning, scheduling, preparing, conducting, maintaining and coordinating initial and continual training for all sworn and non-sworn personnel.

DETECTIVES: Investigates crimes that include homicide, domestic violence, narcotics, forgery, child pornography, child and elderly abuse and sexual assault.

STREET CRIMES/CODE/DIGITAL FORENSICS: Consists of membership in the Central Oregon Drug Enforcement Team (CODE), street crimes, digital forensics, and concealed handgun licensing.

SPECIAL SERVICES: Provides the coordination of search and rescue missions and marine patrol on county lakes and rivers. Other functions include off-road vehicle, marine and snowmobile patrol.

EMERGENCY SERVICES: Responsible for all emergency disaster planning and preparedness.

SUCCESSES & CHALLENGES

Significant Accomplishments

- The Blue-Line Safety Zones throughout Deschutes County provide clearly marked and well-lit locations for our residents to use for situations like child exchanges and online transactions that occur every day in Central Oregon. The three monitored sites (Bend, Sisters and La Pine) are being used regularly.
- Expanded our Safe Gun Storage program with additional safes to increase our storage capacity.
- Continued to improve community service in the Concealed Handgun License Unit by expanding our abilities to process applications, renewals, and payments to provide convenience and safety due to the continued demand of the public; added 1.0 Limited-duration FTE to improve processing times.
- The Pre-Trial Release program has been a tremendous success, with approximately 100 people presently being supervised by the Pre-Trial Release Deputy; in addition to helping the qualifying participants, the program has helped keep the jail daily population down to around 220, preventing the immediate need to consider jail expansion or forced releases.
- Implemented the Medication-Assisted Treatment (MAT) program in the jail; we've seen successes in terms of hand-offs to Ideal Options, even as we are still working toward more robust staffing across the program.
- Completed the upgrade to the exterior façade and windows of our main office. This fixed leaks from the window frames that were causing dry rot and long-term damage to the exterior structure. The 2nd floor of the Administration building was remodeled, adding eight additional workspaces..
- Continued to expand our Health of the Force (HOF) program, completing the gym in La Pine and adding healthy snacks in our stations and substations; The HOF program is also an important part of our proactive recruiting, which targets colleges and the military.
- The online reporting System for community members to file non-emergency reports continues to be a success. Work crews cleaned up 72 graffiti sites and removed 85,668 pounds of trash from illegal dump sites.

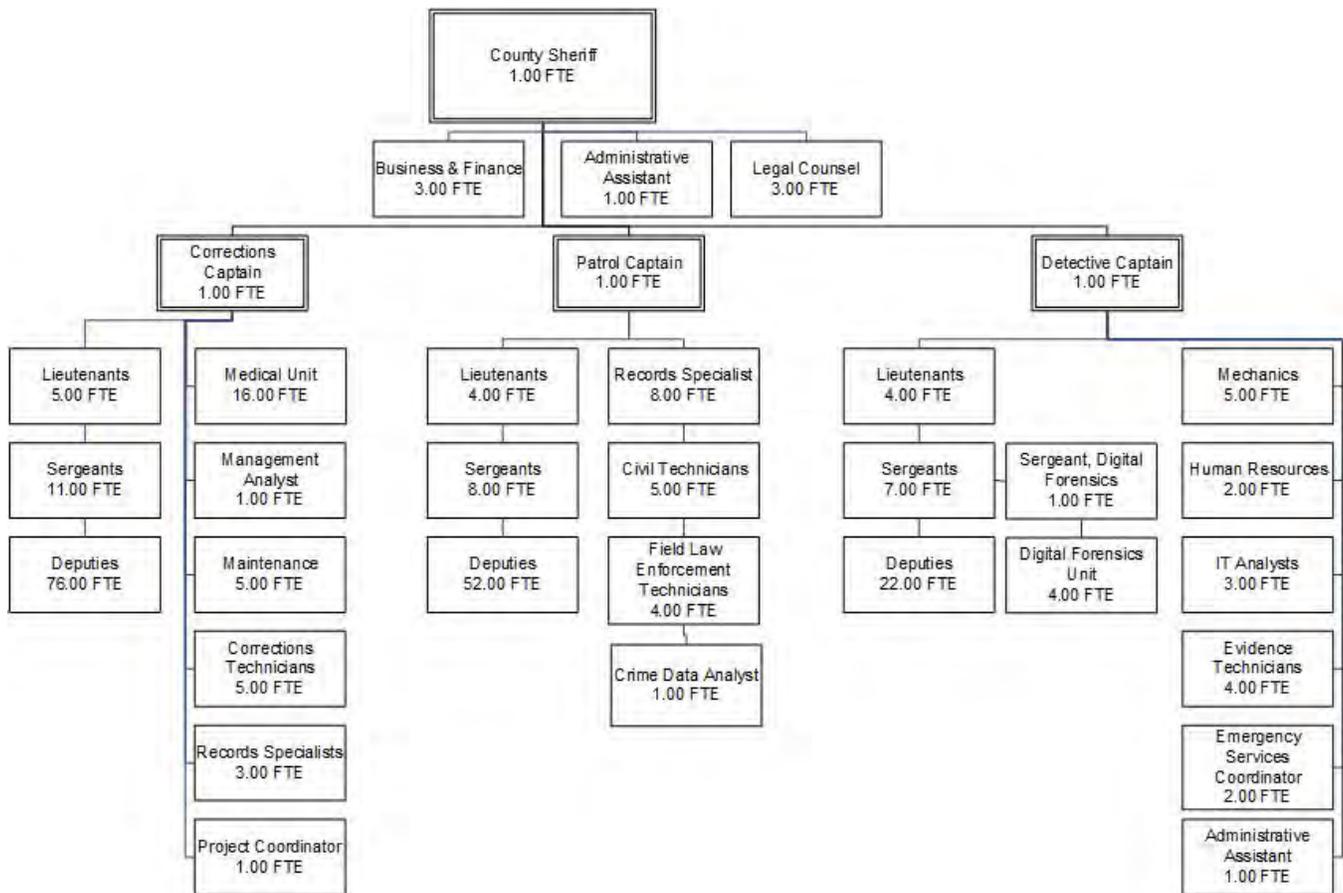
Fiscal Issues

- Uncertain economic conditions and inflation have driven up costs and continue to present challenges; we anticipate a continuation of the cuts we've seen to State and Federal revenue, along with a decrease in the growth of property tax revenue. We are monitoring these issues closely and are maintaining flexibility to adapt necessary growth to future funding challenges.
- New technology and maintenance costs often outpace the funds available for such purchases.
- As technology evolves and case law and legislation change, training must be adapted to apply new systems or practices surrounding its use. This often necessitates changes to existing training plans and budget.
- The cost of providing medical and behavioral health care to treat inmates continues to increase.
- The cost to replace aging building systems and operating equipment continues to increase.
- Staffing levels and the ability to fill open positions remain a challenge for both Patrol and Corrections. The investment in hours on behavioral health related patrol calls has increased which, in turn, decreases the number of deputies available for calls.

Operational Challenges

- Recruiting, hiring, and training processes take additional time; revenue from state programs remains uncertain.
- Managing staffing to operate at optimum levels, while balancing staff availability and absences due to vacation, Family and Medical Leave Act (FMLA), illness and injury has become more difficult with the new Paid Oregon Leave, the increase in cost of living, and heightened media scrutiny.
- The recent decriminalization of recreational drugs requires additional resources and training. Property crimes are increasing across the State, DUII's are increasing and are problematic.
- Fentanyl continues to cross our borders and infiltrate our state and local communities, disrupting countless lives and requiring more resources to combat this scourge.
- Responding to behavioral health issues. The increase in persons experiencing a behavioral health crisis requires Patrol deputies to devote extra attention to such calls. This impacts availability for other calls for service and deputy safety. The new MCAT Field Response without law enforcement is a new approach we hope will offset the patrol response to such calls.
- Adjusting to inmate housing restrictions. Inmates are currently housed based on classification, which limits the types of offenders that can be housed in a unit.
- Limited visitation space is resulting in delays for visits by attorneys and other professionals. We are addressing this through the Public Safety Campus Master Plan, and hope to proceed with an expansion in the upcoming year.
- Recruiting and hiring qualified teammates to fill vacancies and meet the operational needs of the Sheriff's Office; we are targeting colleges and military bases; Providing competitive pay and benefits to meet the needs of a diverse workforce with the intent of retaining quality employees.

Organizational Chart



Budget Summary – Sheriff’s Office (Fund 255)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Federal Government Payments	402,837	214,188	516,866	244,436	244,436	244,436	(52.71)%
State Government Payments	2,300,937	2,236,052	2,983,096	2,154,527	2,154,527	2,154,527	(27.78)%
Local Government Grants	42,663,243	44,333,030	52,561,512	57,918,569	58,564,722	58,564,722	11.42 %
Charges for Services	158,966	182,377	152,100	191,600	191,600	191,600	25.97 %
Fines and Fees	538,801	489,281	404,500	481,600	481,600	481,600	19.06 %
Interest Revenue	7,701	3,061	1,526	20,000	20,000	20,000	1210.41 %
Other Non-Operational Revenue	35,175	34,444	48,115	78,615	78,615	78,615	63.39 %
Interfund Charges	330,287	300,456	298,232	416,010	416,010	416,010	39.49 %
Transfers In	3,392,077	3,773,737	3,721,787	3,651,787	3,651,787	3,651,787	(1.88)%
Sales of Equipment	67,351	88,326	1,000	62,000	62,000	62,000	6100.00 %
Total Resources	\$49,897,376	\$51,654,951	\$60,688,733	\$65,219,144	\$65,865,297	\$65,865,297	8.53 %
Personnel Services	\$36,659,884	\$38,409,858	\$42,750,552	\$46,869,815	\$47,515,968	\$47,515,968	11.15 %
Materials and Services	10,559,953	11,165,396	14,486,620	14,825,552	14,825,552	14,825,552	2.34 %
Capital Outlay	2,405,410	1,807,207	3,178,360	3,250,577	3,250,577	3,250,577	2.27 %
Transfers Out	272,128	272,491	273,200	273,200	273,200	273,200	0.00 %
Total Requirements	\$49,897,376	\$51,654,951	\$60,688,733	\$65,219,144	\$65,865,297	\$65,865,297	8.53 %

Budget Summary - Corrections Program

This division consists of the adult jail, work center, court security / transports and building maintenance. The primary responsibility of the division is to provide safe, secure and humane detention facilities for inmates in custody, admission and release services, medical, maintenance, food services, court security and transport services.

Work crews are expected to generate \$10,000 in revenue in FY 2024. State funding for inmate housing continues in FY 2024, including \$1,183,613 for inmates resulting from Senate Bill 1145 legislation and \$250,000 for incarcerating repeat DUII offenders.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
State Government Payments	\$ 1,569,526	\$ 1,680,263	\$ 1,684,521	\$ 1,520,078	\$ 1,520,078	\$ 1,520,078	(9.76)%
Local Government Grants	16,963,245	17,221,679	20,718,999	22,357,596	22,357,596	22,357,596	7.91 %
Charges for Services	105,145	153,564	127,000	159,500	159,500	159,500	25.59 %
Fines and Fees	148	1,764	—	500	500	500	0.00 %
Interfund Charges	41,132	10,381	12,000	20,000	20,000	20,000	66.67 %
Sales of Equipment	5,801	13,200	—	—	—	—	—
Total Resources	\$18,696,695	\$19,079,675	\$22,542,520	\$24,057,674	\$24,057,674	\$24,057,674	6.72 %
Personnel Services	\$15,596,470	\$16,047,448	\$18,396,489	\$19,738,630	\$19,738,630	\$19,738,630	7.30 %
Materials and Services	2,505,364	2,562,019	3,534,513	3,675,844	3,675,844	3,675,844	4.00 %
Capital Outlay	322,734	197,717	878,317	370,000	370,000	370,000	(57.87)%
Transfers Out	272,128	272,491	273,200	273,200	273,200	273,200	0.00 %
Total Requirements	\$18,696,695	\$19,079,675	\$23,082,520	\$24,057,674	\$24,057,674	\$24,057,674	4.22 %

Budget Summary - Law Enforcement Services

This program includes Patrol Investigations, Civil Records, Special Services, Search and Rescue and Emergency Services. Patrol continues to successfully impact traffic safety issues of DUII, speeding and aggressive driving through innovative use of focused patrols. However, investigators are also experiencing a need to keep current with changing technology that allows criminals to become more creative and attempt more brazen crimes. The Sheriff's Office is seeing an increase in substance abuse, burglary/major theft, suicides/death investigations, child sex abuse, sexual assault and more violence-related incidents in Deschutes County. The Deschutes County Search and Rescue organization is one of the most active units in the state. Maintaining the volunteer membership and preventing turnover continues to be a significant challenge.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Federal Government Payments	377,984	203,399	430,249	244,436	244,436	244,436	(43.19)%
State Government Payments	715,813	555,790	1,298,575	634,449	634,449	634,449	(51.14)%
Local Government Grants	16,946,798	17,446,436	20,163,195	23,727,398	24,373,551	24,373,551	20.88 %
Charges for Services	38,533	15,301	15,200	14,900	14,900	14,900	(1.97)%
Fines and Fees	538,653	487,486	404,500	481,100	481,100	481,100	18.94 %
Other Non-Operational Revenue	34,425	34,444	48,115	78,615	78,615	78,615	63.39 %
Interfund Charges	289,155	290,074	286,232	396,010	396,010	396,010	38.35 %
Transfers In	3,392,077	3,773,737	3,721,787	3,651,787	3,651,787	3,651,787	(1.88)%
Sales of Equipment	60,150	34,401	1,000	62,000	62,000	62,000	6100.00 %
Total Resources	22,393,587	22,841,069	26,368,853	29,290,695	29,936,848	29,936,848	13.53 %
Personnel Services	\$18,089,977	\$18,921,024	\$19,988,084	\$22,413,751	\$23,059,904	\$23,059,904	15.37 %
Materials and Services	2,438,057	2,493,652	3,651,870	4,286,954	4,286,954	4,286,954	17.39 %
Capital Outlay	1,865,553	1,426,393	2,188,899	2,589,990	2,589,990	2,589,990	18.32 %
Total Requirements	22,393,587	22,841,069	25,828,853	29,290,695	29,936,848	29,936,848	15.90 %

Budget Summary - Administrative & Support Program

This program consists of two divisions:

- Administration – Includes business management, human resources, information technology, and legal counsel. Sheriff's Office Administration is led by professional managers who develop and implement programs to increase human capital and promote the use of cost effective law enforcement technology and management programs. The Division ensures compliance with County policy relating to budget, personnel, labor negotiations and records management. The Division also sets policy for the Sheriff's Office and coordinates public information.
- Support Services – Includes administration and maintenance of the vehicle fleet and radio/data communications systems, as well as new employee training and Sheriff's Office employee mandated training.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Federal Government Payments	13,156	11,965	86,617	—	—	—	(1.00)
State Government Payments	15,597	—	—	—	—	—	—
Local Government Grants	8,753,200	9,664,915	11,679,318	11,833,575	11,833,575	11,833,575	1.32 %
Charges for Services	15,289	13,512	9,900	17,200	17,200	17,200	73.74 %
Fines and Fees	—	30	—	—	—	—	—
Interest Revenue	7,701	3,061	1,526	20,000	20,000	20,000	12.11
Sales of Equipment	1,400	40,725	—	—	—	—	—
Total Resources	8,807,094	9,734,208	11,777,361	11,870,775	11,870,775	11,870,775	0.79 %
Personnel Services	\$2,973,437	\$3,441,386	\$4,365,979	\$4,717,434	\$4,717,434	\$4,717,434	8.05 %
Materials and Services	5,616,532	6,109,725	7,300,237	6,862,754	6,862,754	6,862,754	(5.99)%
Capital Outlay	217,124	183,097	111,145	290,587	290,587	290,587	161.45 %
Total Requirements	8,807,094	9,734,208	11,777,361	11,870,775	11,870,775	11,870,775	0.79 %

Budget Summary - Law Enforcement District 1 - Countywide (Fund 701)

The Countywide Law Enforcement District was approved and created by election of Deschutes County voters on November 7, 2006. Its principal purpose is to ensure a permanent source of funding for law enforcement services that are provided to all County residents. These services include operation of the Adult Jail and Work Center, Search and Rescue, Emergency Services and Civil Process Services. Funding sources include countywide property tax revenue and interest. Revenue in this fund is transferred to the Sheriffs' Office.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 12,338,761	\$13,377,352	\$13,178,521	\$10,589,316	\$10,589,316	\$10,589,316	(19.65)%
Property Taxes	28,382,091	29,117,608	30,612,049	38,190,124	38,190,124	38,190,124	24.76 %
Other Tax	109,451	—	—	—	—	—	—
Interest Revenue	170,066	96,152	89,119	264,000	264,000	264,000	196.23 %
Sales of Equipment	33,522	36,317	—	—	—	—	—
Total Resources	\$ 41,033,891	\$42,627,429	\$43,879,689	\$49,043,440	\$49,043,440	\$49,043,440	11.77 %
Materials and Services	\$ 27,656,540	\$28,886,376	\$37,363,328	\$40,222,271	\$40,382,403	\$40,382,403	8.08 %
Contingency	—	—	6,516,361	8,821,169	8,661,037	8,661,037	32.91 %
Total Requirements	\$ 27,656,540	\$28,886,376	\$43,879,689	\$49,043,440	\$49,043,440	\$49,043,440	11.77 %

Budget Summary - Law Enforcement District 2 - Rural (Fund 702)

The Rural Law Enforcement District was approved and created by Deschutes County voters on November 7, 2006. Its principal purpose is to ensure a permanent source of funding for law enforcement services in areas that are not served by city or special service district law enforcement agencies. These services include patrol and investigative services for areas in Deschutes County outside the cities of Bend, Redmond and Sisters, as well as the Sunriver and Black Butte Service Districts. Funding sources include rural property tax revenue and interest. Revenue generated in this fund is transferred to the Sheriff's Office.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$6,494,206	\$3,889,168	\$1,236,020	\$2,595,835	\$2,595,835	\$2,595,835	110.02 %
Property Taxes	11,463,845	12,080,447	13,545,541	15,230,056	15,230,056	15,230,056	12.44 %
Interest Revenue	72,488	24,356	22,716	65,000	65,000	65,000	186.14 %
Sales of Equipment	13,534	15,070	—	—	—	—	—
Total Resources	\$18,044,073	\$16,009,041	\$14,804,277	\$17,890,891	\$17,890,891	\$17,890,891	20.85 %
Materials and Services	\$14,154,905	\$14,587,809	\$14,295,988	\$16,811,514	\$17,297,535	\$17,297,535	0.21
Contingency	—	—	508,289	1,079,377	593,356	593,356	16.74 %
Total Requirements	\$14,154,905	\$14,587,809	\$14,804,277	\$17,890,891	\$17,890,891	\$17,890,891	20.85 %

Budget Summary - Court Facilities (Fund 240)

The Sheriff is mandated to provide security to the courts. Corrections deputies monitor and search persons entering the courthouse for weapons and drugs and provide court and building security. Resources provided by the State partially cover these services and are accounted for in this fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Fines and Fees	\$ 66,960	\$ 60,856	\$ 63,000	\$ 65,400	\$ 65,400	\$ 65,400	3.81 %
Interest Revenue	213	186	137	100	100	100	(27.01)%
Total Resources	\$ 67,173	\$ 61,042	\$ 63,137	\$ 65,500	\$ 65,500	\$ 65,500	3.74 %
Materials and Services	\$ 67,173	\$ 61,042	\$ 63,137	\$ 65,500	\$ 65,500	\$ 65,500	3.74 %
Total Requirements	\$ 67,173	\$ 61,042	\$ 63,137	\$ 65,500	\$ 65,500	\$ 65,500	3.74 %

Budget Summary - Communications System Reserve (Fund 256)

This fund is maintained as a reserve for future communication system needs.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 267,501	\$ 270,473	\$ 321,634	\$ 326,000	\$ 326,000	\$ 326,000	1.36 %
Local Government Grants	—	—	50,000	50,000	50,000	50,000	0.00 %
Interest Revenue	2,972	1,544	1,569	6,800	6,800	6,800	333.40 %
Total Resources	\$ 270,473	\$ 272,017	\$ 373,203	\$ 382,800	\$ 382,800	\$ 382,800	2.57 %
Reserve	\$ —	\$ —	\$ 373,203	\$ 382,800	\$ 382,800	\$ 382,800	2.57 %
Total Requirements	\$ —	\$ —	\$ 373,203	\$ 382,800	\$ 382,800	\$ 382,800	2.57 %

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ASSESSOR'S OFFICE

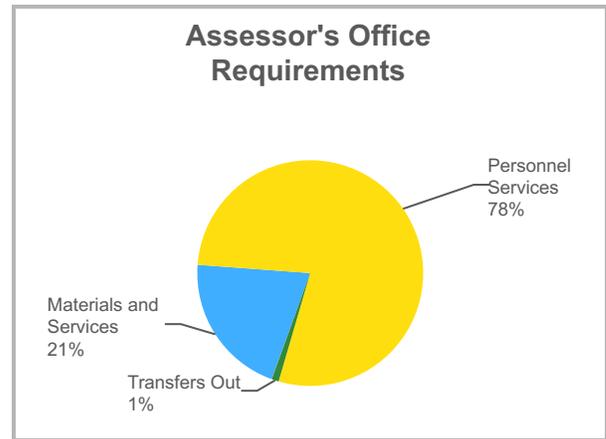
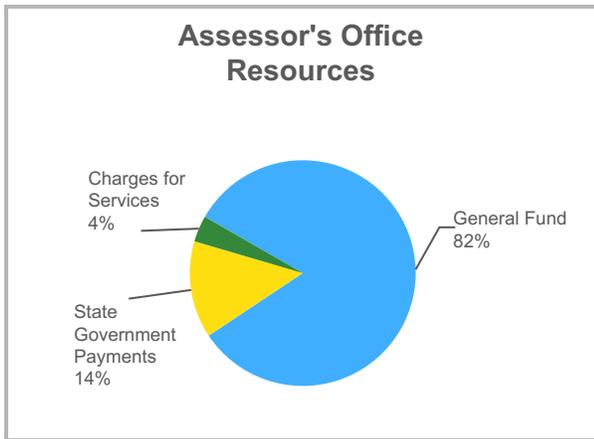
To provide quality customer service through the appraisal and assessment of all taxable property as mandated by the State of Oregon in a manner that merits the highest degree of confidence in our integrity, efficiency and fairness.

County Assessor, Scot Langton



☎: 541-388-6508
 ✉: assessor@deschutes.org
 🌐: www.deschutes.org/assessor

Assessor's Office Summary	
Total Budget	\$ 6,223,657
Budget Change	4.77 %
Total Staff	35.26 FTE
Staff Change	—



Department Overview

The Assessor's Office, working under the direction of the Deschutes County Assessor, an elected official, is responsible for determining the real market and assessed value of all property in Deschutes County. The Assessor's Office is also responsible for calculating property taxes on behalf of more than 60 separate districts and entities. The department is comprised of three divisions:

APPRAISAL DIVISION: Responsible for the appraisal of new construction, re-appraisals, appeal process, sales analysis, special assessments and annual adjustments of property values.

ASSESSMENT RECORDS DIVISION: Responsible for providing public information, administering deferral, exemption, and tax rate calculations.

CARTOGRAPHY DIVISION: Responsible for mapping tax parcels, continuing creation and maintenance of the GIS parcels network, and processing deeds.

In FY 2023, Deschutes County had 111,806 taxable accounts representing \$73.2 billion in real market value and \$30.5 billion in taxable assessed value, generating \$484.0 million in property taxes and assessments.

SUCSESSES & CHALLENGES

Significant Accomplishments

- Improved staff knowledge, skills, resources and tools necessary to deliver top-quality products.
- Ensured all appraisal staff are current on state-required continuing education hours to maintain appraisal registration.
- Conducted other staff trainings, in topics that include: customer service, deed and real estate law, exemptions, and other related courses to stay current on Oregon property tax laws, practices and standards.
- Completed assigned work timely and accurately:
 - All new construction and new land partition appraisals completed timely.
 - Assessment and map records updated and completed timely.
 - Annual tax rolls completed and mailed timely adhering to statutory requirements.
 - Maximized usefulness and accuracy of GIS data ensuring quality products and services.

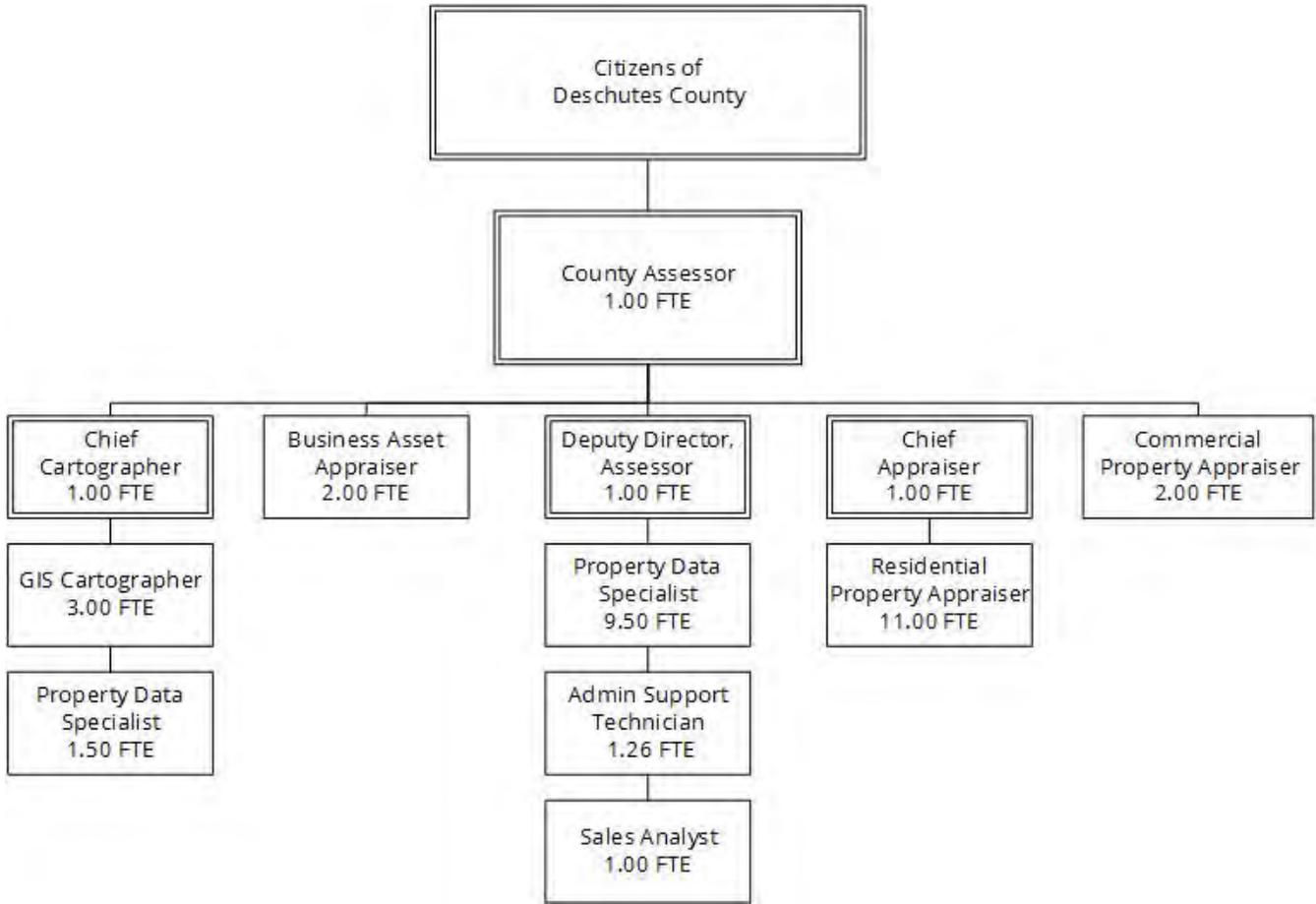
Fiscal Issues

Funding for the Assessor's Office comes primarily from the County's General Fund (80+%), a state grant (12-15%), and the sale of maps, transfer of titles and moving permits for manufactured homes, and miscellaneous fees (1-2%). The state funds are a matching grant from Oregon Department of Revenue. As County resources appropriated to the Assessor's Office increase or decrease, state grant funds adjust proportionately.

Operational Challenges

- Deschutes County has seen continual rapid growth, both in real-estate appreciation and in the number of new building permits being issued. The COVID pandemic only seemed to accelerate this growth, therefore an ongoing challenge is to insure that the Office is able to accomplish the increased work volumes with quality outcomes in the most cost-effective manner.
- Following a very successful pilot study using iPads with vendor-provided software for field appraisals, the Office is now implementing the system for all appraisers. This change will improve both appraisal quality and efficiencies, resulting in cost savings and a higher quality product.

Organizational Chart



Budget Summary – County Assessor’s Office (Fund 001-02)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
State Government Payments	\$1,233,483	\$ 823,944	\$ 905,246	\$ 723,350	\$ 723,350	\$ 723,350	(20.09)%
Charges for Services	57,707	62,570	59,000	52,000	52,000	52,000	(11.86)%
Fines and Fees	30	—	—	—	—	—	0.00 %
General Fund	3,635,466	4,300,942	4,976,040	5,448,307	5,448,307	5,448,307	9.49 %
Total Resources	\$4,926,686	\$5,187,456	\$5,940,286	\$6,223,657	\$6,223,657	\$6,223,657	4.77 %
Personnel Services	\$3,927,836	\$4,143,775	\$4,679,694	\$4,892,955	\$4,892,955	\$4,892,955	4.56 %
Materials and Services	969,695	1,013,759	1,230,784	1,296,642	1,296,642	1,296,642	5.35 %
Transfers Out	29,155	29,922	29,808	34,060	34,060	34,060	14.26 %
Total Requirements	\$4,926,686	\$5,187,456	\$5,940,286	\$6,223,657	\$6,223,657	\$6,223,657	4.77 %

Budget Summary – Assessment / Tax / Clerk Reserve (Fund 010)

This fund includes transfers from the General Fund and other available resources and interest revenues for the upgrade or replacement of the assessment and taxation system as well as ballot tabulation systems for the Clerk's Office.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$1,279,954	\$1,414,701	\$1,542,204	\$1,679,159	\$1,679,159	\$1,679,159	8.88 %
Interest Revenue	14,747	8,427	8,441	33,583	33,583	33,583	297.86 %
Transfers In	120,000	120,000	120,000	120,000	120,000	120,000	0.00 %
Total Resources	\$1,414,701	\$1,543,128	\$1,670,645	\$1,832,742	\$1,832,742	\$1,832,742	9.70 %
Reserve	\$ —	\$ —	\$1,670,645	\$1,832,742	\$1,832,742	\$1,832,742	9.70 %
Total Requirements	\$ —	\$ —	\$1,670,645	\$1,832,742	\$1,832,742	\$1,832,742	9.70 %

CLERK'S OFFICE

A professional, knowledgeable and friendly team that takes pride in its work, providing excellent and timely service to customers while embracing and actively meeting change.



County Clerk, Steve Dennison

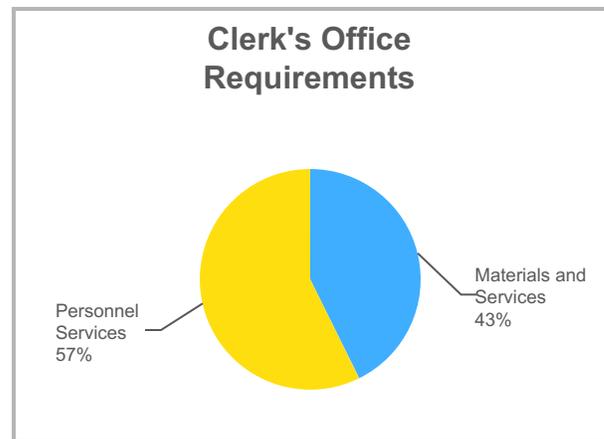
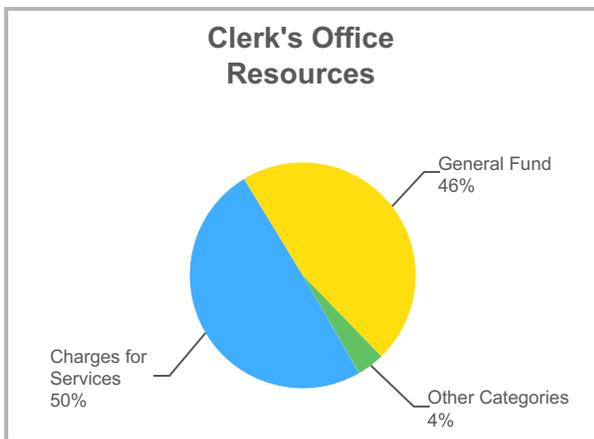
Deschutes County Clerk since August 2021.

☎: 541-388-6547 (elections), 541-388-6549 (recording)

✉ elections@deschutes.org, recording@deschutes.org

🌐: www.deschutes.org/clerk

Clerk's Office Summary	
Total Budget	\$ 2,351,515
Budget Change	(3.34)%
Total Staff	11.00 FTE
Staff Change	—



Department Overview

The Clerk's Office oversees elections, real property recording, Board of Property Tax Appeals, marriage licenses, and serves as the custodian of historical records. Services also include:

- Records center and archives
- Voter registration and election administration
- Records microfilming and preservation
- Federal passport acceptance agent

SUCCESSES & CHALLENGES

Significant Accomplishments

- Miscellaneous records dating back to the 1900s were imported into County Clerk's recording software, improving efficiency and effectiveness in accessing these historical records. There were 22 volumes of these records.
- Migrated the audio tapes of board meeting recordings from the 1970s-1980s from physical cassette to digital format. Shared digital files with other county departments.

- The Oregon Secretary of State is implementing a new statewide voter registration system in 2023. Elections staff has been heavily involved in testing and configuration of this new system.

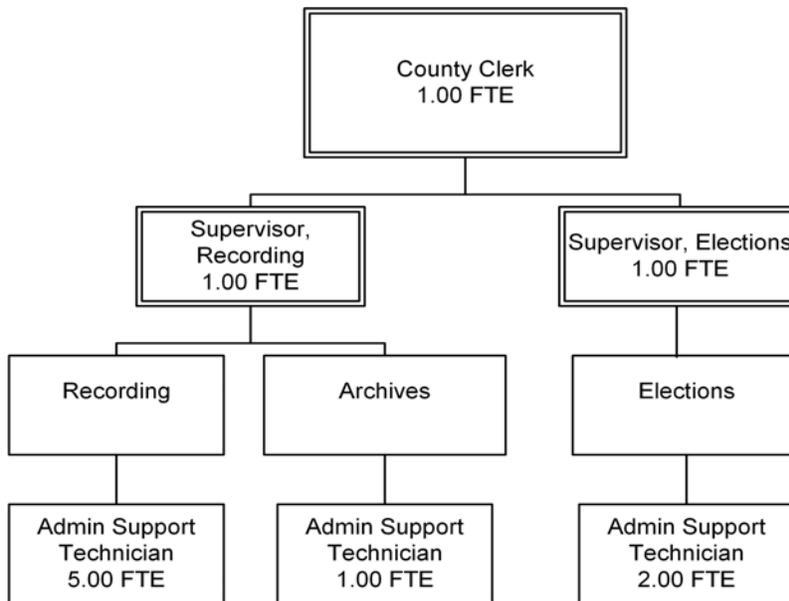
Fiscal Issues

- The primary revenue source for the Clerk’s Office is recording fees. In FY 2023, recording revenues dropped by 50%. The primary driver for the reduction in revenue has been the recent increases in interest rates.
- Election revenues are cyclical. During even years, the state, cities and Soil and Water Conservation District, by statute, do not reimburse the County for their apportioned primary and general election costs. Election expenditures include the projection of four elections each fiscal year.

Operational Challenges

- The current space used for elections for the past 19 years is becoming increasingly insufficient for operations. The increased volume of balloting materials and required personnel highlights the need for additional space to conduct elections in the near future. In coordination with Facilities, Property Management and the Clerk’s Office, a space study is underway with a local architect group. The intended goal is to identify solutions to ensure sufficient space for operational needs.
- Proposed federal and state legislation, if passed, would have significant impact on how elections are conducted and fiscal requirements.
- Succession planning continues to be reevaluated by the Clerk’s Office with at least three current staff that will be eligible for retirement in the near future.

Organizational Chart



Budget Summary - County Clerk's Office (Fund 001-05)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
State Government Payments	\$ 36,798	\$ 24,928	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	33.33 %
Charges for Services	3,076,810	2,140,636	2,228,209	1,167,500	1,167,500	1,167,500	(47.60)%
Fines and Fees	30	60	30	30	30	30	— %
Interfund Charges	18,134	21,792	21,552	35,620	35,620	35,620	65.27 %
Licenses and Permits	36,425	38,175	33,775	36,445	36,445	36,445	7.91 %
General Fund	(1,285,576)	(490,377)	134,144	1,091,920	1,091,920	1,091,920	713.99 %
Total Resources	\$1,882,622	\$1,735,214	\$2,432,710	\$2,351,515	\$2,351,515	\$2,351,515	(3.34)%
Personnel Services	\$1,053,482	\$1,010,146	\$1,278,513	\$1,347,594	\$1,347,594	\$1,347,594	5.40 %
Materials and Services	814,877	725,068	1,154,197	1,003,921	1,003,921	1,003,921	(13.02)%
Capital Outlay	14,263	—	—	—	—	—	— %
Total Requirements	\$1,882,622	\$1,735,214	\$2,432,710	\$2,351,515	\$2,351,515	\$2,351,515	(3.34)%

Budget Summary - Board of Property Tax Appeals (Fund 001-06)

Funded through the State's Assessment and Tax Grant and General Fund to support the function for property owners to appeal their assessed property values.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
State Government Payments	\$ 19,236	\$ 13,216	\$ 14,588	\$ 10,200	\$ 10,200	\$ 10,200	(30.08)%
General Fund	56,806	63,931	77,589	87,322	87,322	87,322	12.54 %
Total Resources	\$ 76,042	\$ 77,147	\$ 92,177	\$ 97,522	\$ 97,522	\$ 97,522	5.80 %
Personnel Services	\$ 60,435	\$ 61,161	\$ 69,172	\$ 73,709	\$ 73,709	\$ 73,709	6.56 %
Materials and Services	15,607	15,986	23,005	23,813	23,813	23,813	3.51 %
Total Requirements	\$ 76,042	\$ 77,147	\$ 92,177	\$ 97,522	\$ 97,522	\$ 97,522	5.80 %

Budget Summary - County Clerk Records (Fund 218)

Funds collected in accordance with ORS 205.320(18) are expended on storage and retrieval systems, maintaining and restoring records and the cost incurred in collecting the fee.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 344,501	\$ 406,167	\$ 357,389	\$ 340,900	\$ 340,900	\$ 340,900	(4.61)%
Charges for Services	179,094	127,459	131,566	76,125	76,125	76,125	(42.14)%
Interest Revenue	3,856	2,047	2,003	8,500	8,500	8,500	324.36 %
Total Resources	\$ 527,452	\$ 535,673	\$ 490,958	\$ 425,525	\$ 425,525	\$ 425,525	(13.33)%
Materials and Services	\$ 121,284	\$ 134,929	\$ 130,457	\$ 133,039	\$ 133,039	\$ 133,039	1.98 %
Capital Outlay	—	10,615	—	—	—	—	— %
Contingency	—	—	360,501	292,486	292,486	292,486	(18.87)%
Total Requirements	\$ 121,284	\$ 145,544	\$ 490,958	\$ 425,525	\$ 425,525	\$ 425,525	(13.33)%

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COMMUNITY DEVELOPMENT

Facilitate orderly growth and development in the Deschutes County community through coordinated programs of Land Use Planning, Onsite Wastewater, Building Safety, Code Compliance, education and service to the public.

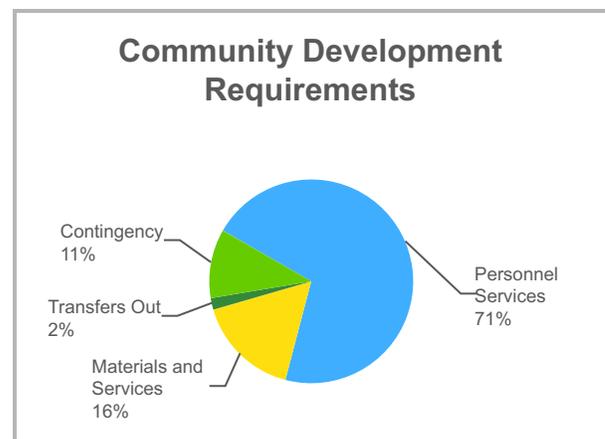
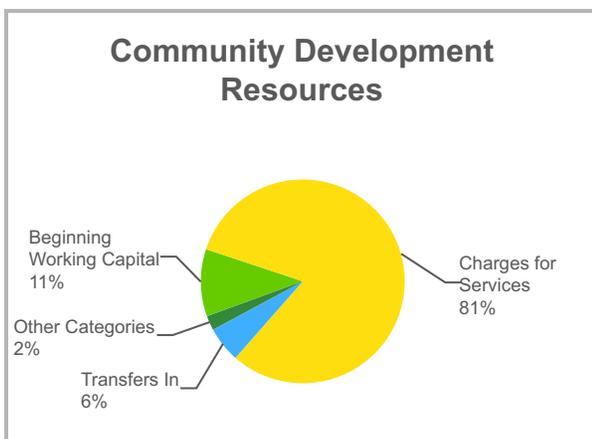
Department Director: Peter Gutowsky

☎ 541-385-1709

✉ cdd-webmaster@deschutes.org

🌐 www.deschutes.org/cd

Community Development Summary	
Total Budget	\$ 12,475,587
Budget Change	(10.45)%
Total Staff	64.00 FTE
Staff Change	—



Department Overview

The Community Development Department (CDD) consists of Administrative Services and five divisions which provide coordinated planning and development services. The department is made up of the following divisions and programs:

ADMINISTRATIVE SERVICES: Provides oversight for all departmental operations and facilities, human resources, budget, customer service, technology and performance measures. Staff are responsible for the integration of technology across all CDD divisions and coordinates with cities as well as providing direct service to the public via application training and support, web-based mapping, reporting services and data distribution.

COORDINATED SERVICES DIVISION: Provides coordination of permitting and “front line” direct services to customers. While coordinating with all operating divisions, staff ensure accurate information is provided to the public, while minimizing wait times and ensuring the efficient operation of the front counter and online portal.

CODE COMPLIANCE DIVISION: Responsible for investigating code violation complaints to ensure compliance with each of the codes and statutes administered by CDD and provides direct service to the cities of La Pine and Sisters for building code violations under the Building Safety program.

BUILDING SAFETY DIVISION: Provides construction plan reviews, consultation and inspections to assure compliance with federal and state building codes in the rural County and cities of La Pine and Sisters.

ONSITE WASTEWATER DIVISION: Regulates on-site wastewater treatment systems (septic) and monitors environmental factors for public health and resource protection.

PLANNING DIVISION: The Planning Division is separated into two operational areas: Current and Long Range Planning. Current Planning processes individual land use applications and provides information to the public on all land use related issues. Long Range Planning addresses the future needs of the community through updates to the comprehensive plan, changes to County Code and other special projects.

SUCCESSSES & CHALLENGES

Significant Accomplishments

- Published a Community Engagement Center webpage in an effort to provide an opportunity for public engagement, learn about current projects and post department announcements.
- Improved system interoperability of Accela and DIAL software systems by increasing efficiency and improved service by allowing “real time” document upload.
- Implemented process and procedure to invoice non-residential transportation system development charges in an effort to identify charges due and allow for online payments.
- Adopted Unmanned Aerial System (Drone) Policy to establish guidelines for the use of drones to perform building safety inspections and implemented their use.
- Staff participated on the 2023 Oregon Residential Specialty Code review committee through Oregon Building Codes Division.
- Participated in pilot program to test Oregon ePermitting inspector application.
- Continued to enforce County regulations to preserve rural quality of life by striving to achieve voluntary compliance in 90% of code compliance complaints and resolving 85% of cases within one year.
- Analyzed and revised the Code Compliance program in an effort to create efficiencies for case assignment, management and proceedings.
- Provided staff with safety classes in coordination with Deschutes County Sheriff’s Office.
- Transitioned residential plan submission from paper to electronic format.
- Continued coordination with the Deschutes County/Neighbor Impact Loan Partnership program that provides financial assistance to South County property owners when a nitrogen-reducing Alternative Treatment Technology (ATT) system is required to repair a failing onsite system.
- Provided technical assistance to Terrebonne Sanitary District Formation Committee and for the Tumalo sewer feasibility study.
- Received a technical assistance grant for improved virtual engagement and software tools.
- Conducted the first round of community engagements for the Comprehensive Plan Update. Engagements included in-person open houses, an online survey, and over 50 local meetings.

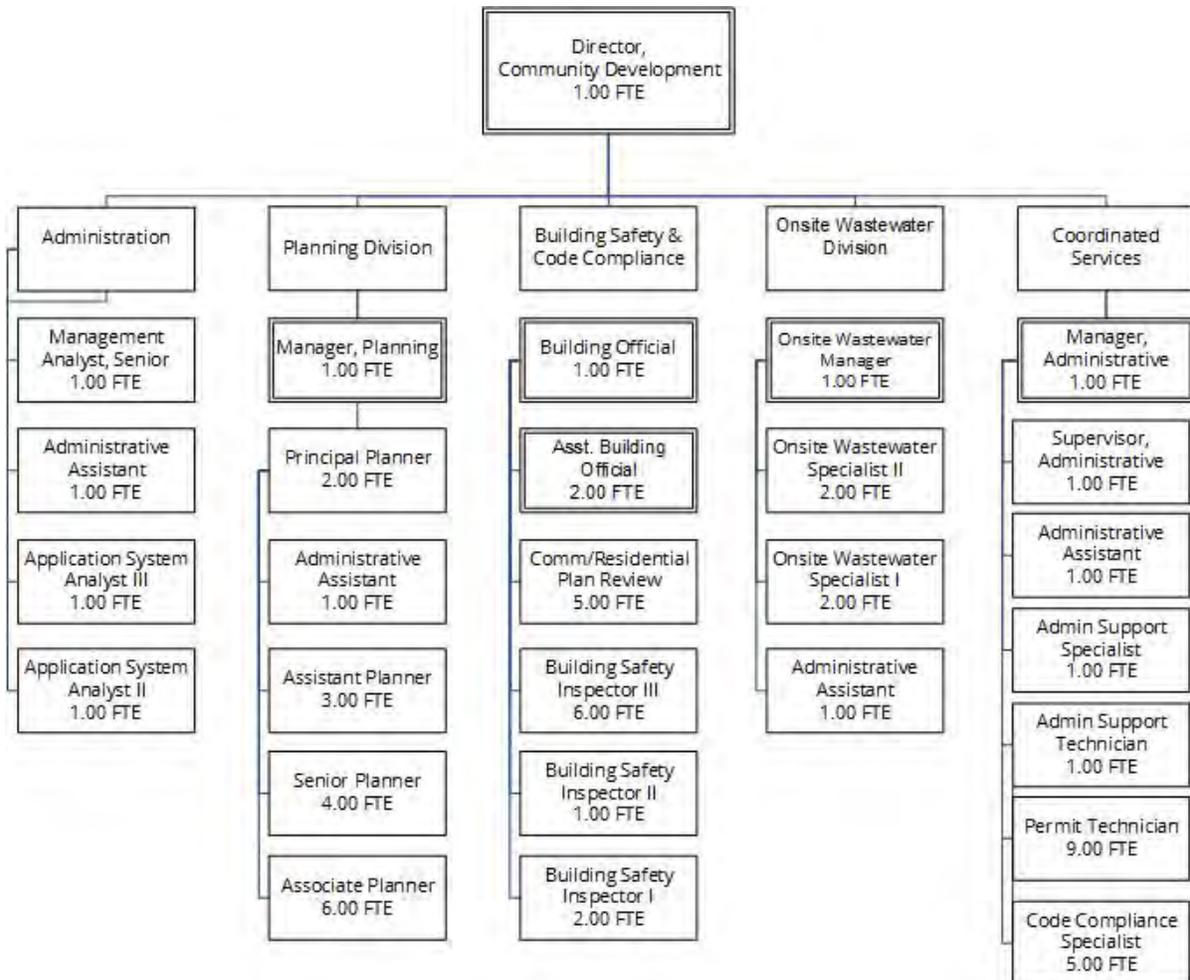
Fiscal Issues

- Ensuring financial stability and sustained high quality services by establishing a financial contingency plan that provides a clear course of action if CDD's reserve funds decline.
- CDD is experiencing a decrease in permitting volume during a period in which there has been significant staff turnover and increased costs. A short-term challenge will be to navigate this period of decreasing revenue while focusing on service delivery and staff training and education while reducing expenditures where possible.
- CDD is responding to inquiries regarding rural development opportunities. Many of these inquiries require research and in-depth responses, but do not result in permits and corresponding revenue. This "non-fee generating" work, a public good, is consuming limited resources to efficiently process a variety of permits.
- Staff turnover is creating additional costs to re-allocate resources from service delivery to training across the department.

Operational Challenges

- Maintaining productivity while experiencing staff turnover resulting in comprehensive training and development plans for new staff. During 2022, CDD welcomed 11 new staff, internally promoted 8 staff and ended the year with 14 vacant positions with 8 of those removed in January 2023. An estimated 57% of CDD staff have 5 years or less experience with the department.
- Coordinating with Human Resources to evaluate, propose and implement strategies to attract and retain staff to meet service demands in a highly competitive market.
- Succession planning for upcoming staff retirements. An estimated 14% of current staff will be eligible for retirement within the next 5 to 8 years based on length of service.
- Continuing modified business operations including remote work opportunities, dispatching field staff from home, adherence to ongoing public health and safety measures and continued expansion of CDD online services and meeting technologies.
- Improving public hearing and engagement strategies with in-person and remote/online participation opportunities.
- Implementing new laws from the 2023 Legislative Session.
- Processing complex and controversial code compliance cases and land use applications.
- Addressing affordable housing through collaboration with cities, the County's property manager, and exploring rural land use strategies.
- Continuing improvement of the department's website and other electronic internal and external services to improve efficiencies and service delivery.

Organizational Chart



Budget Summary - Community Development (Fund 295)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 1,253,356	\$ 1,749,673	\$ 2,096,504	\$ 1,317,921	\$ 1,317,921	\$ 1,317,921	(37.14)%
State Government Payments	33,908	—	—	28,260	28,260	28,260	— %
Local Government Grants	49,719	31,461	30,000	36,700	36,700	36,700	22.33 %
Charges for Services	9,427,268	10,310,719	11,436,349	10,174,224	10,174,224	10,174,224	(11.04)%
Fines and Fees	10,325	24,077	28,150	5,000	5,000	5,000	(82.24)%
Interest Revenue	20,708	14,516	14,495	36,000	36,000	36,000	148.36 %
Interfund Charges	145,522	161,661	166,525	180,656	180,656	180,656	8.49 %
Transfers In	—	170,661	160,000	696,826	696,826	696,826	335.52 %
Total Resources	\$10,940,808	\$12,462,768	\$13,932,023	\$12,475,587	\$12,475,587	\$12,475,587	(10.45)%
Personnel Services	\$ 6,624,380	\$ 7,336,069	\$ 9,188,752	\$ 8,826,666	\$ 8,826,666	\$ 8,826,666	(3.94)%
Materials and Services	1,461,757	1,627,875	2,044,552	2,050,258	2,050,258	2,050,258	0.28 %
Transfers Out	1,104,998	1,329,868	1,071,585	230,296	230,296	230,296	(78.51)%
Contingency	—	—	1,627,134	1,368,367	1,368,367	1,368,367	(15.90)%
Total Requirements	\$ 9,191,135	\$10,293,811	\$13,932,023	\$12,475,587	\$12,475,587	\$12,475,587	(10.45)%

Budget Summary - Code Abatement (Fund 020)

Available resources for enforcement of County solid waste and sanitation codes.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 121,782	\$ 120,967	\$ 121,682	\$ 118,875	\$ 118,875	\$ 118,875	(2.31)%
Fines and Fees	—	—	—	—	—	—	— %
Interest Revenue	1,345	684	699	3,000	3,000	3,000	329.18 %
Total Resources	\$ 123,127	\$ 121,651	\$ 122,381	\$ 121,875	\$ 121,875	\$ 121,875	(0.41)%
Materials and Services	\$ 2,160	\$ 4,542	\$ 122,381	\$ 121,875	\$ 121,875	\$ 121,875	(0.41)%
Total Requirements	\$ 2,160	\$ 4,542	\$ 122,381	\$ 121,875	\$ 121,875	\$ 121,875	(0.41)%

Budget Summary - Groundwater Partnership (Fund 296)

Available resources from prior years' proceeds from land sales and loan repayments for La Pine Special Sewer District.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 77,787	\$ 82,334	\$ 78,177	\$ 63,878	\$ 63,878	\$ 63,878	(18.29)%
Charges for Services	37,500	55,500	45,000	4,500	4,500	4,500	(90.00)%
Interest Revenue	797	499	516	1,600	1,600	1,600	210.08 %
Total Resources	\$ 116,084	\$ 138,333	\$ 123,693	\$ 69,978	\$ 69,978	\$ 69,978	(43.43)%
Materials and Services	\$ 33,750	\$ 45,000	\$ 123,693	\$ 69,978	\$ 69,978	\$ 69,978	(43.43)%
Total Requirements	\$ 33,750	\$ 45,000	\$ 123,693	\$ 69,978	\$ 69,978	\$ 69,978	(43.43)%

Budget Summary - Newberry Neighborhood (Fund 297)

Available resources from prior years' proceeds from land sales to ensure groundwater quality in South County.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 167,492	\$ 429,369	\$ 75,700	\$ 136,025	\$ 136,025	\$ 136,025	79.69 %
Interest Revenue	2,489	982	1,213	3,400	3,400	3,400	180.30 %
Other Non-Operational Revenue	314,590	272,454	58,000	—	—	—	(100.00)%
Total Resources	\$ 484,571	\$ 702,805	\$ 134,913	\$ 139,425	\$ 139,425	\$ 139,425	3.34 %
Transfers Out	\$ 55,202	\$ 568,802	\$ —	\$ —	\$ —	\$ —	— %
Contingency	—	—	134,913	—	—	—	(100.00)%
Total Requirements	\$ 55,202	\$ 568,802	\$ 134,913	\$ 139,425	\$ 139,425	\$ 139,425	3.34 %

Budget Summary - Community Development Reserve (Fund 300)

Transfer from Community Development (Fund 295) to ensure long term financial stability and ongoing operations. This fund is intended to address future emergencies, temporary revenue shortfalls, technology enhancements and to provide stability during economic cycles.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$2,413,780	\$2,440,599	\$2,603,759	\$2,743,525	\$2,743,525	\$2,743,525	5.37 %
Interest Revenue	26,820	14,367	14,446	68,000	68,000	68,000	370.72 %
Transfers In	—	148,659	100,000	—	—	—	(100.00)%
Total Resources	\$2,440,599	\$2,603,625	\$2,718,205	\$2,811,525	\$2,811,525	\$2,811,525	3.43 %
Transfers Out	\$ —	\$ —	\$ —	\$ 510,105	\$ 510,105	\$ 510,105	— %
Reserve	—	—	2,718,205	2,301,420	2,301,420	2,301,420	(15.33)%
Total Requirements	\$ —	\$ —	\$2,718,205	\$2,811,525	\$2,811,525	\$2,811,525	3.43 %

Budget Summary - Building Safety Program Reserve (Fund 301)

Transfer of surplus building safety program funds from Community Development (Fund 295) to ensure long-term financial stability and ongoing operations. This fund is intended to address future emergencies, temporary revenue shortfalls, technology enhancements and provide stability during economic cycles.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$3,855,643	\$4,754,477	\$5,595,973	\$6,532,337	\$6,532,337	\$6,532,337	16.73 %
Interest Revenue	44,159	28,891	28,667	166,000	166,000	166,000	479.06 %
Transfers In	854,675	956,818	639,437	122,752	122,752	122,752	(80.80)%
Total Resources	\$4,754,477	\$5,740,186	\$6,264,077	\$6,821,089	\$6,821,089	\$6,821,089	8.89 %
Reserve	\$ —	\$ —	\$6,264,077	\$6,821,089	\$6,821,089	\$6,821,089	8.89 %
Total Requirements	\$ —	\$ —	\$6,264,077	\$6,821,089	\$6,821,089	\$6,821,089	8.89 %

Budget Summary - Electrical Program Reserve (Fund 302)

Transfer of surplus electrical program funds from Community Development (Fund 295) to ensure long-term financial stability and ongoing operations. This fund is intended to address future emergencies, temporary revenue shortfalls, technology enhancements and provide stability during economic cycles.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 623,447	\$ 780,293	\$ 912,337	\$ 821,646	\$ 821,646	\$ 821,646	(9.94)%
Interest Revenue	7,042	4,791	4,746	18,375	18,375	18,375	287.17 %
Transfers In	149,805	125,031	19,529	—	—	—	(100.00)%
Total Resources	\$ 780,293	\$ 910,115	\$ 936,612	\$ 840,021	\$ 840,021	\$ 840,021	(10.31)%
Transfers Out	\$ —	\$ —	\$ —	\$ 86,721	\$ 86,721	\$ 86,721	— %
Reserve	—	—	936,612	753,300	753,300	753,300	(19.57)%
Total Requirements	\$ —	\$ —	\$ 936,612	\$ 840,021	\$ 840,021	\$ 840,021	(10.31)%

Budget Summary - Facilities Reserve (Fund 303)

Transfer from Community Development (Fund 295) for future capital improvements for CDD's facilities.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ —	\$ —	\$ —	\$ 175,000	\$ 175,000	\$ 175,000	— %
Interest Revenue	—	—	—	4,300	4,300	4,300	— %
Transfers In	—	—	200,000	—	—	—	(100.00)%
Total Resources	\$ —	\$ —	\$ 200,000	\$ 179,300	\$ 179,300	\$ 179,300	(10.35)%
Materials and Services	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ —	(100.00)%
Transfers Out	—	—	—	150,000	150,000	150,000	— %
Reserve	—	—	150,000	29,300	29,300	29,300	(80.47)%
Total Requirements	\$ —	\$ —	\$ 200,000	\$ 179,300	\$ 179,300	\$ 179,300	(10.35)%

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FAIR & EXPO CENTER

Provide and operate a premiere multi-purpose facility offering exceptional customer service and an environment of fun while maximizing the economic potential of the facilities, as well as the economic impact for Deschutes County.

Department Director: Geoff Hinds

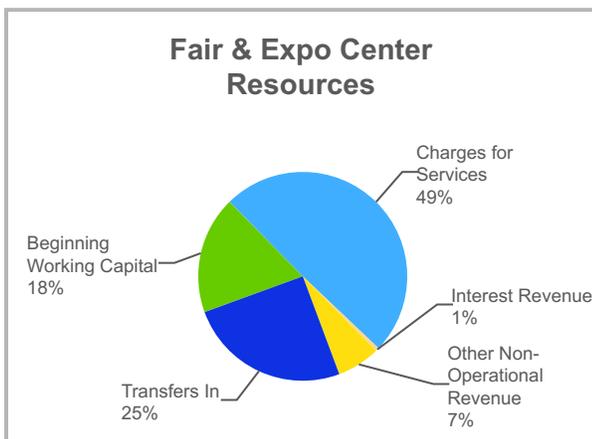
☎ 541-548-2711

✉ expomarketing@deschutes.org

🌐 www.deschutesfair.com

Fair & Expo Center Summary	
Total Budget	\$ 4,136,523
Budget Change	7.69 %
Total Staff	17.50 FTE
Staff Change	4.13

Deschutes County Fair Summary	
Total Budget	\$ 2,938,269
Budget Change	20.96 %
Total Staff	0.00 FTE
Staff Change	(0.13)



Department Overview

The Deschutes County Fair & Expo Center, located on a 320-acre site in Redmond, is the premier facility of its kind in the Northwest. The Fair & Expo Center is the venue for the annual Deschutes County Fair and the facility is used for more than 400 events annually with an emphasis on youth, agriculture, and community.

The primary purpose of the Fair & Expo Center is to provide social, cultural, recreational, agricultural, commercial and educational opportunities for the residents of Deschutes County, and the surrounding region. Fair & Expo Center staff are responsible for maintaining 167,000 square feet of exhibit space, 120,000 square feet of covered livestock and equestrian arenas, 400 horse stalls, and a 105-space RV park complex as well as a two county parks.

SUCCESSES & CHALLENGES

Significant Accomplishments

- Successfully produced the 2022 Deschutes County Fair & Rodeo, with phenomenal success. The 2022 event had the highest ever attendance and earnings in virtually all categories.

- Continued to play an important role in emergency response as an evacuation center for fires and other local disasters, as well as a staging area in preparation for incidents.
- Fair & Expo continues to serve as an offsite host facility for the Deschutes County Circuit Court, allowing justice to be served within our community despite the impacts of COVID-19.

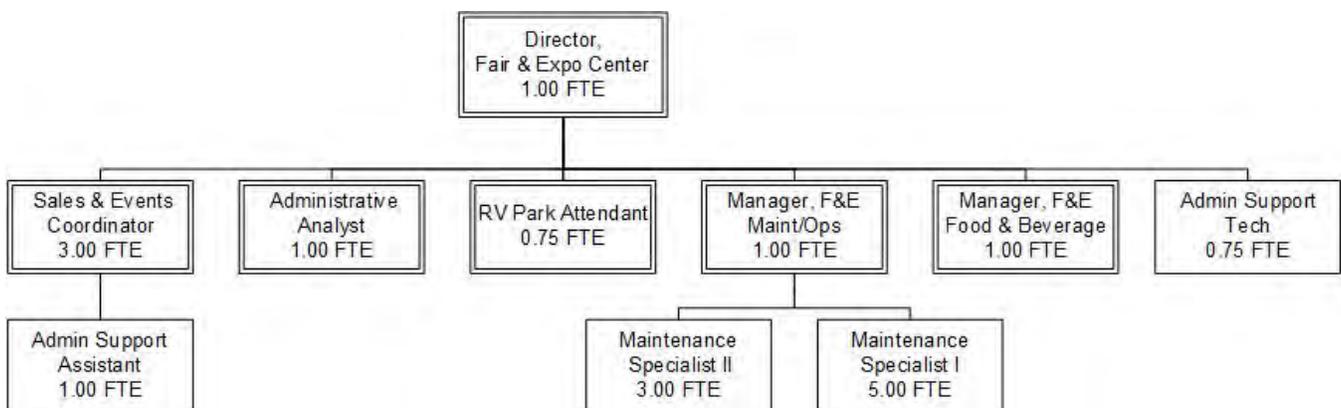
Fiscal Issues

- Fair & Expo continues to work toward development of a long-term capital repair and maintenance plan and funding models to remain the premier facility of its type in the Pacific Northwest.

Operational Challenges

- While still the premier facility of its type in the Northwest, the Fair & Expo complex is now over 20 years old. An increase in repair and maintenance items is expected in order to keep the facility both first class and operational.
- The Board of Directors of Fair & Expo established a Buildings & Grounds Subcommittee to focus on capital projects and a funding mechanism for these projects. Composed of a mixture of Deschutes County Fair & Expo team members, Board members, community partners, and facility users; this group is instrumental in the creation of short and long-term capital projects lists that will provide a safer, more comfortable facility for thousands of yearly visitors.
- Repair or replacement of facility items that have reached the end of their useful life; include flooring surfaces and restrooms in the Three Sisters Conference Center, walking paths, and more. Progress has begun to upgrade the software program that manages the facility's HVAC system.
- The Board of Directors and Fair & Expo team continue to assess and improve capital assets and increase facility footprint to ensure reliable operational performance, in support of community and guest value.

Organizational Chart



Budget Summary - Fair & Expo Center (Fund 615)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ (1,199)	\$ 923,473	\$ 971,352	\$ 754,000	\$ 754,000	\$ 754,000	(22.38)%
Charges for Services	1,405,920	1,581,394	1,494,313	2,044,000	2,044,000	2,044,000	36.79 %
Interest Revenue	1,051	5,301	5,221	22,000	22,000	22,000	321.38 %
Other Non-Operational Revenue	157,405	163,028	239,000	277,500	277,500	277,500	16.11 %
Interfund Charges	226,786	30,000	—	—	—	—	— %
Transfers In	1,155,054	1,229,581	1,131,342	1,039,023	1,039,023	1,039,023	(8.16)%
Total Resources	\$2,945,690	\$3,932,777	\$3,841,228	\$4,136,523	\$4,136,523	\$4,136,523	7.69 %
Personnel Services	\$1,196,961	\$1,329,883	\$1,427,150	\$1,896,951	\$1,896,951	\$1,896,951	32.92 %
Materials and Services	710,960	1,194,798	1,569,634	1,737,186	1,737,186	1,737,186	10.67 %
Debt Service	103,519	101,799	101,270	100,190	100,190	100,190	(1.07)%
Transfers Out	10,777	310,777	427,215	163,342	163,342	163,342	(61.77)%
Contingency	—	—	315,960	238,854	238,854	238,854	(24.40)%
Total Requirements	\$2,022,217	\$2,937,257	\$3,841,228	\$4,136,523	\$4,136,523	\$4,136,523	7.69 %

Budget Summary - Deschutes County Fair (Fund 616)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ (47,461)	\$ (109,033)	\$ 384,715	\$ 539,152	\$ 539,152	\$ 539,152	40.14 %
State Government Payments	53,167	53,167	53,167	53,167	53,167	53,167	— %
Charges for Services	—	1,535,039	1,580,000	1,800,200	1,800,200	1,800,200	13.94 %
Interest Revenue	(129)	2,683	2,713	13,500	13,500	13,500	397.60 %
Other Non-Operational Revenue	—	326,544	330,000	454,750	454,750	454,750	37.80 %
Transfers In	75,000	75,000	75,000	75,000	75,000	75,000	— %
Sales of Equipment	—	5,239	3,500	2,500	2,500	2,500	(28.57)%
Total Resources	\$ 80,577	\$1,888,638	\$2,429,095	\$2,938,269	\$2,938,269	\$2,938,269	20.96 %
Personnel Services	\$ 163,282	\$ 36,681	\$ 169,445	\$ 276,531	\$ 276,531	\$ 276,531	63.20 %
Materials and Services	26,328	1,316,102	1,802,585	2,306,325	2,306,325	2,306,325	27.95 %
Transfers Out	—	150,000	231,706	109,503	109,503	109,503	(52.74)%
Contingency	—	—	225,358	245,910	245,910	245,910	9.12 %
Total Requirements	\$ 189,611	\$1,502,783	\$2,429,095	\$2,938,269	\$2,938,269	\$2,938,269	20.96 %

Budget Summary - Fair & Expo Center Capital Reserve (Fund 617)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 726,169	\$1,029,596	\$1,299,942	\$2,592,838	\$2,592,838	\$2,592,838	99.46 %
Interest Revenue	8,532	8,012	7,414	64,800	64,800	64,800	774.02 %
Transfers In	385,418	779,502	1,149,827	824,187	824,187	824,187	(28.32)%
Total Resources	\$1,120,120	\$1,817,110	\$2,457,183	\$3,481,825	\$3,481,825	\$3,481,825	41.70 %
Materials and Services	\$ 16,910	\$ 8,564	\$ 495,000	\$ 343,555	\$ 343,555	\$ 343,555	(30.59)%
Capital Outlay	73,613	(894)	375,000	746,445	746,445	746,445	99.05 %
Transfers Out	—	—	—	—	—	—	— %
Reserve	—	—	1,587,183	2,391,825	2,391,825	2,391,825	50.70 %
Total Requirements	\$ 90,523	\$ 7,670	\$2,457,183	\$3,481,825	\$3,481,825	\$3,481,825	41.70 %

Budget Summary - RV Park (Fund 618)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 227,936	\$ —	\$ 116,415	\$ 93,115	\$ 93,115	\$ 93,115	(20.01)%
Charges for Services	18,028	23,954	23,700	16,000	16,000	16,000	(32.49)%
Interest Revenue	1,636	578	552	2,300	2,300	2,300	316.67 %
Other Non-Operational Revenue	634,541	560,182	618,000	512,500	512,500	512,500	(17.07)%
Transfers In	180,000	180,000	180,000	180,000	180,000	180,000	— %
Total Resources	\$1,062,140	\$ 764,713	\$ 938,667	\$ 803,915	\$ 803,915	\$ 803,915	(14.36)%
Personnel Services	—	1,643	111,153	91,328	91,328	91,328	(17.84)%
Materials and Services	291,093	242,863	259,755	303,173	303,173	303,173	16.72 %
Debt Service	221,874	221,629	223,273	222,630	222,630	222,630	(0.29)%
Transfers Out	549,173	132,042	261,566	51,564	51,564	51,564	(80.29)%
Contingency	—	—	82,920	135,220	135,220	135,220	63.07 %
Total Requirements	\$1,062,140	\$ 598,177	\$ 938,667	\$ 803,915	\$ 803,915	\$ 803,915	(14.36)%

Budget Summary - RV Park Reserve (Fund 619)

A transfer of surplus funds from the RV Park (Fund 618) to build up the reserve for capital replacement or improvement projects.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 497,466	\$1,054,426	\$1,172,718	\$1,372,453	\$1,372,453	\$1,372,453	17.03 %
Interest Revenue	7,787	6,354	6,298	34,300	34,300	34,300	444.62 %
Transfers In	549,173	132,042	261,750	51,564	51,564	51,564	(80.30)%
Total Resources	\$1,054,426	\$1,192,822	\$1,440,766	\$1,458,317	\$1,458,317	\$1,458,317	1.22 %
Materials and Services	—	—	—	100,000	100,000	100,000	— %
Capital Outlay	—	885	100,000	74,000	74,000	74,000	(26.00)%
Reserve	—	—	1,340,766	1,284,317	1,284,317	1,284,317	(4.21)%
Total Requirements	\$ —	\$ 885	\$1,440,766	\$1,458,317	\$1,458,317	\$1,458,317	1.22 %

ROAD

We strive to maintain the quality and improve the experience for all users of the Deschutes County transportation system.

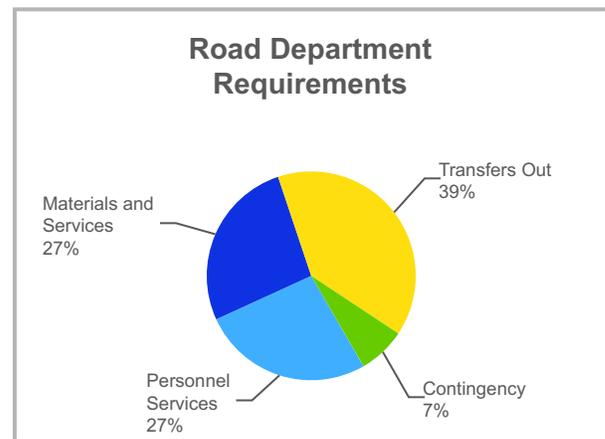
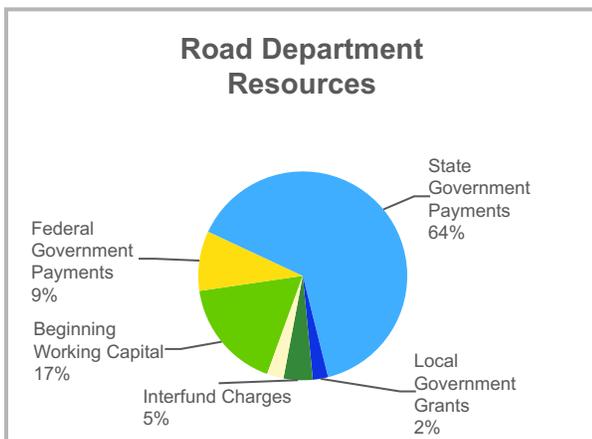
Department Director: Chris Doty

☎: 541-388-6581

✉ road@deschutes.org

🌐 www.deschutes.org/road

Road Department Summary	
Total Budget	\$ 32,194,962
Budget Change	4.59 %
Total Staff	62.00 FTE
Staff Change	1.00



Department Overview

The Road Department is responsible for the development, operation, and maintenance of the County road system, consisting of 900 miles of roadway, of which over 700 miles are paved. The Road Department's services include routine road maintenance such as chip sealing and pothole patching, snow and ice control, roadside vegetation management, capital project development, fleet and equipment maintenance, traffic signing and striping, bridge maintenance, and emergency response to roadway hazards. The department is made up of the following divisions and programs:

OPERATIONS DIVISION: Performs road maintenance duties and provides operational response to the network.

ENGINEERING/SURVEY DIVISION: Delivers capital projects and contracted work. Responsible for traffic safety program and signage. The Deschutes County Surveyor's Office is managed within the Engineering/Survey Division.

FLEET/EQUIPMENT DIVISION: Provides heavy equipment maintenance and light fleet program administration for the County fleet, including procurement. The Department's safety program is administered within the Fleet/Equipment Division.

ADMINISTRATIVE DIVISION: Budget, accounting, record keeping, customer service, and internal human resources functions are delivered within the Administrative Division.

GEOGRAPHIC INFORMATION SYSTEM/INFORMATION TECHNOLOGY (GIS/IT)

PROGRAM: The GIS/IT Program manages the Road Department's network data and provides mapping and IT resources to the Department. This program is managed within the Department's Administrative Division.

VEGETATION MANAGEMENT PROGRAM: This program addresses vegetation management within the County road right-of-way via preventative and reactive measures and is managed within the Department's Operations Division. This program also supports the County's Noxious Weed District and provides vegetation management services to partner agencies in addition to the Road Department.

SUCCESSSES & CHALLENGES

Significant Accomplishments

- In FY 2023, the Road Department completed its prescribed pavement maintenance program necessary to sustain the pavement condition index (low 80s) at its existing level. The Road Department completed 69 miles of chip seal, 9.3 miles of contracted slurry seal and 7.7 miles of contracted paving. Additional chip seal was performed for the cities of Redmond, and Sisters.
- Significant capital projects completed or initiated in FY 2023 include initiation of the construction portion of the Hunnell Road Project, roundabout construction at Deschutes Market Road/Hamehook Road.
- Significant overlay projects in FY 2023 included Alfalfa Market Road, Deschutes Market Road (south and west of Hamehook), Rosland Road, and other segments.
- In FY 2023, the Road Department initiated project development (design/engineering and/or right-of-way acquisition) for the Powell Butte Highway/Butler Market Road Roundabout Project, the Lower Bridge Way/43rd Street intersection project and several bridge replacement projects (Smith Rock, Gribbling Road, Hamehook Road and Wilcox Road).
- The Road Department continued with its update to the County's Transportation System Plan as well as facilitated an update to the Wastewater Feasibility Study in Terrebonne and the Tumalo Wastewater Feasibility Study.
- The Department facilitated creation of the Deschutes County Road Agency and an intergovernmental entity per ORS 190 and HB 2174 (2021) to receive and expend federal Secure Rural Schools (SRS) funding which enables a larger federal funding allotment from the federal Payment in Lieu of Taxes (PILT) program.

Fiscal Issues

- In FY 2023, the State Highway Fund allocation to Deschutes County is on track to exceed the State funding projection. This is primarily due to the growth within Deschutes County outpacing the growth of other counties in the state, thus resulting in a higher proportional share of the county allocation of the State Highway Fund. In FY 2024, the County is anticipating a \$500,000 (2.7%) increase in revenue due to the final phase-in of HB 2017 fuel tax increase scheduled to occur in January 2024.
- In FY 2024, the Road Department will receive a \$690,000 reimbursement from the FHWA's Federal Land Access Program (FLAP) for chip seal improvements to a 10 mile portion of Cascade Lakes Highway. This FLAP project was awarded in 2018. In the winter of 2023, FLAP program announced the award of two

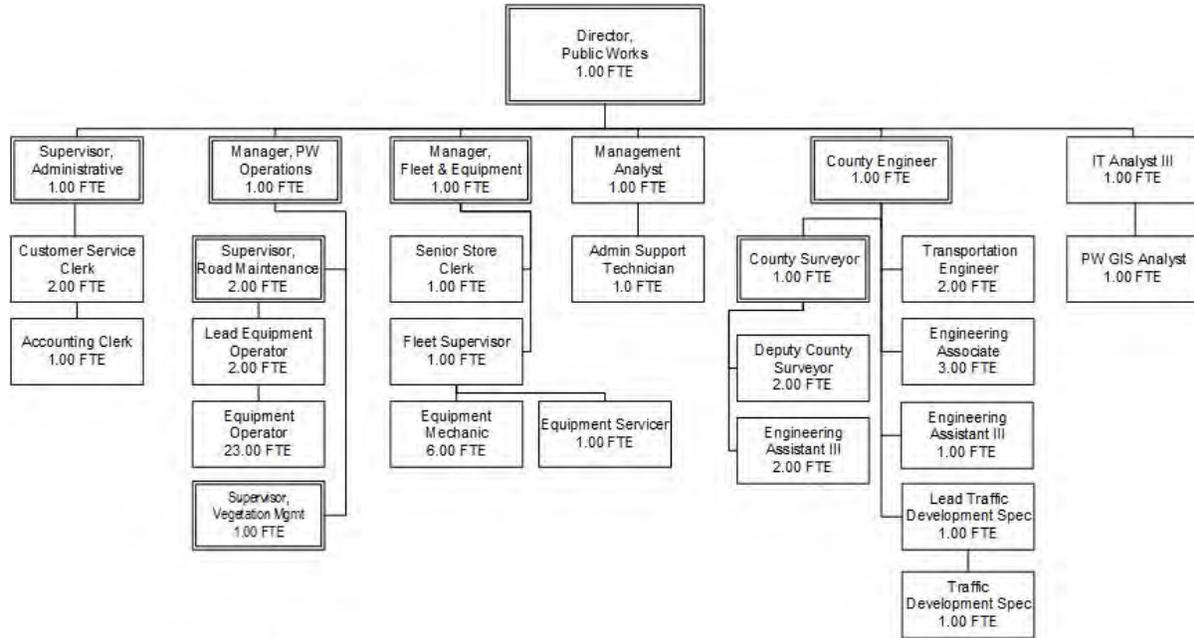
projects in Deschutes County; the Buckhorn Road paving project (\$1.5 million) and Three Creeks Road overlay and widening (\$3.1 million) - these projects will be constructed in FY 2026+/-.

- In June of 2017, the legislature passed a transportation funding package via HB 2017 which provided a 7-year phase-in of a \$0.010 fuel tax increase, in addition to other funding mechanisms. On January 1, 2022, the second phase of the three-phase fuel tax increase (2-cents per gallon) took effect. The majority of new revenue will fund the Department's Capital Improvement Plan projects and other major maintenance projects within the Road CIP Fund (465).
- The FY 2023 Road Department budget has been prioritized to reflect the requisite investment to maintain and sustain the existing pavement system asset (approximate \$500 million replacement value). The total FY 2024 Pavement Management Program investment of \$9.2 million is projected to sustain the Pavement Condition Index (low 80s).
- The FY 2024 budget incorporates federal re-authorization of funding (\$3.0 million total) of the Secure Rural Schools program and Payment in Lieu of Taxes program. Once received within the newly created Fund 715 (Deschutes County Road Agency), this funding will be transferred to the Road Fund (325) and the General Fund for expenditures.

Operational Challenges

- The most significant operational challenge continues to be delivery of a very aggressive Capital Improvement Plan with \$11.4 million of planned expenditures (construction and project development) in FY 2024 to be delivered by the Road Department. This challenge is compounded by the difficulty the engineering division has had in filling vacant positions, including all of the engineering division positions that were funded in the FY 2023 budget. Additionally, the Budget contains the remaining \$5.1 million (of \$10 million total) contribution to ODOT for the US 97 Terrebonne Project and a \$1.0M contribution to ODOT for construction of the planned roundabout at US 20/Locust Avenue in Sisters. Estimated project expenditures are provided in detail in the Capital Improvement Program (Fund 465) section of the budget.
- In FY 2024 the Road Department has budgeted for a contracted slurry seal on 10+ miles of County roads (local, residential streets). Slurry Seal is an emulsified asphalt seal coat with fine aggregate and mineral filler that is functionally in between a parking lot seal coat and a typical chip seal. A slurry seal program will supplement the chip seal program and provide a high quality pavement preservation treatment for local, low volume roads.
- Inflation and supply chain issues will continue to significantly impact Road Department operations. The FY 2024 budget will reflect a re-budgeting of equipment that was not able to be purchased in FY 2023 due to supply chain and other availability issues.

Organizational Chart



Budget Summary - Road (Fund 325)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 4,217,071	\$ 8,566,521	\$ 5,892,967	\$ 5,521,251	\$ 5,521,251	\$ 5,521,251	(6.31)%
Federal Government Payments	3,867,783	3,136,606	3,132,502	2,979,703	2,979,703	2,979,703	(4.88)%
State Government Payments	17,349,102	19,740,504	19,483,147	20,648,483	20,648,483	20,648,483	5.98 %
Local Government Grants	627,694	155,269	403,731	1,156,342	763,171	763,171	89.03 %
Charges for Services	65,080	65,027	71,400	70,560	70,560	70,560	(1.18)%
Fines and Fees	27,485	12,397	5,000	7,000	7,000	7,000	40.00 %
Interest Revenue	69,589	61,252	54,172	139,031	139,031	139,031	156.65 %
Other Non-Operational Revenue	1,080	1,206	1,210	1,248	1,248	1,248	3.10 %
Interfund Charges	1,198,004	1,254,413	1,311,901	1,450,015	1,450,015	1,450,015	10.53 %
Sales of Equipment	333,109	341,833	426,000	614,500	614,500	614,500	44.25 %
Total Resources	\$27,755,996	\$33,335,028	\$30,782,030	\$32,588,133	\$32,194,962	\$32,194,962	4.59 %
Personnel Services	\$ 6,422,847	\$ 6,751,810	\$ 7,802,271	\$ 8,406,468	\$ 8,406,468	\$ 8,406,468	7.74 %
Materials and Services	6,065,466	6,877,560	8,246,700	8,600,033	8,600,033	8,600,033	4.28 %
Capital Outlay	17,944	141,754	140,025	118,260	118,260	118,260	(15.54)%
Transfers Out	6,683,218	11,757,547	12,330,136	12,700,000	12,700,000	12,700,000	3.00 %
Contingency	—	—	2,262,898	2,763,372	2,370,201	2,370,201	4.74 %
Total Requirements	\$19,189,475	\$25,528,671	\$30,782,030	\$32,588,133	\$32,194,962	\$32,194,962	4.59 %

Budget Summary - County Surveyor (Fund 328)

The County Surveyor's Office is responsible for making survey measurements, reviewing subdivision and partition plats, and for filing survey documents. Detailed expenditures for the Surveyor's Office are accounted for in the Road Department. Resources accumulated in the Surveyor Fund are used to reimburse the Road Department for the actual costs of services.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 235,478	\$ 273,556	\$ 315,341	\$ 291,912	\$ 291,912	\$ 291,912	(7.43)%
Licenses and Permits	158,683	157,156	168,347	135,009	135,009	135,009	(19.80)%
Charges for Services	50,037	56,944	53,084	43,814	43,814	43,814	(17.46)%
Interest Revenue	3,473	2,144	1,975	7,300	7,300	7,300	269.62%
Total Resources	\$ 447,671	\$ 489,800	\$ 538,747	\$ 478,035	\$ 478,035	\$ 478,035	(11.27)%
Materials and Services	\$ 174,115	\$ 173,830	\$ 251,758	\$ 291,774	\$ 291,774	\$ 291,774	15.89%
Contingency	—	—	286,989	186,261	186,261	186,261	(35.10)%
Total Requirements	\$ 174,115	\$ 173,830	\$ 538,747	\$ 478,035	\$ 478,035	\$ 478,035	(11.27)%

Budget Summary - Public Land Corner Preservation (Fund 329)

Public land corners are the monuments used as the basis for all land surveys performed in the County. Public land corner preservation work is performed by the Surveyor's Office, which is an activity of the Road Department (Fund 325). Funds accumulated in the Public Land Corner Preservation Fund are used to reimburse the Road Department for corner preservation services.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$1,052,791	\$1,393,308	\$1,662,010	\$1,292,479	\$1,292,479	\$1,292,479	(22.23)%
Charges for Services	723,824	511,974	—	291,535	291,535	291,535	—%
Interest Revenue	14,950	9,481	9,151	32,310	32,310	32,310	253.08%
Total Resources	\$1,791,565	\$1,914,763	\$1,671,161	\$1,616,324	\$1,616,324	\$1,616,324	(3.28)%
Materials and Services	\$ 398,257	\$ 484,082		\$ 509,074	\$ 509,074	\$ 509,074	7.95%
Contingency	—	—	1,199,595	1,107,250	1,107,250	1,107,250	(7.70)%
Total Requirements	\$ 398,257	\$ 484,082	\$1,671,161	\$1,616,324	\$1,616,324	\$1,616,324	(3.28)%

Budget Summary - Road Building and Equipment (Fund 330)

The Road Department periodically upgrades its facilities and replaces and updates the specialized equipment used to maintain the County's road system. The department's funding and acquisition of capital items related to fleet, equipment, building and grounds are reported in this fund.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$3,751,579	\$4,076,871	\$5,407,613	\$5,972,443	\$5,972,443	\$5,972,443	10.45 %
Interest Revenue	52,398	34,127	35,525	149,311	149,311	149,311	320.30 %
Transfers In	1,418,945	2,213,525	2,551,415	2,700,000	2,700,000	2,700,000	5.82 %
Total Resources	\$5,222,922	\$6,324,523	\$7,994,552	\$8,821,754	\$8,821,754	\$8,821,754	10.35 %
Materials and Services	\$ 192,770	\$ 81,516	\$ 680,915	\$1,304,040	\$1,304,040	\$1,304,040	91.51 %
Capital Outlay	953,282	624,374	2,982,373	3,985,742	3,985,742	3,985,742	33.64 %
Contingency	—	—	4,331,264	3,531,972	3,531,972	3,531,972	(18.45)%
Total Requirements	\$1,146,052	\$ 705,890	\$7,994,552	\$8,821,754	\$8,821,754	\$8,821,754	10.35 %

Budget Summary - Countywide Transportation SDC Improvement Fee (Fund 336)

The Transportation System Development Charge (SDC) is a one-time fee imposed on new development in unincorporated Deschutes County that is collected at the time a certificate of occupancy is issued. The amount of the fee is based on the volume of trips generated by the particular usage and is intended to recover a fair share of the costs of transportation facilities that provide capacity to serve growth. Expenditures provide for capital improvements that increase capacity of the transportation system.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$3,684,676	\$3,788,510	\$4,012,142	\$1,484,022	\$1,484,022	\$1,484,022	(63.01)%
Licenses and Permits	1,581,719	1,572,436	1,800,000	1,500,000	1,500,000	1,500,000	(16.67)%
Interest Revenue	50,572	27,825	27,217	38,600	38,600	38,600	41.82 %
Other Non-Operational Revenue	26,881	8,380	6,000	4,000	4,000	4,000	(33.33)%
Total Resources	\$5,343,849	\$5,397,151	\$5,845,359	\$3,026,622	\$3,026,622	\$3,026,622	(48.22)%
Transfers Out	\$1,555,339	\$1,128,091	\$4,451,592	\$2,500,000	\$2,500,000	\$2,500,000	(43.84)%
Contingency	—	—	1,393,767	526,622	526,622	526,622	(62.22)%
Total Requirements	\$1,555,339	\$1,128,091	\$5,845,359	\$3,026,622	\$3,026,622	\$3,026,622	(48.22)%

Budget Summary - Transportation Capital Improvement Program (Fund 465)

The purpose of Transportation Capital Improvement Program Fund is to isolate significant capital project expenditures from the Road Department's operating fund such that projects and associated funding can be developed over longer periods of time. Significant capital project expenditures within the Road Department include Capital Improvement Plan (CIP) projects as derived from the County's long-term (20-year) and near-term (5-year) CIP which is reviewed and approved annually by the Board of County Commissioners. Additional projects within Fund 465 include major maintenance and other special projects necessitated by system need, including pavement preservation (contracted asphalt overlay projects).

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$25,512,586	\$23,533,004	\$24,548,274	\$19,012,380	\$19,012,380	\$19,012,380	(22.55)%
State Government Payments	2,670,996	1,000,000	1,818,500	1,704,116	1,704,116	1,704,116	(6.29)%
Interest Revenue	271,831	124,832	124,563	475,310	475,310	475,310	281.58 %
Transfers In	6,819,612	10,672,113	14,230,313	12,500,000	12,500,000	12,500,000	(12.16)%
Total Resources	\$35,275,026	\$35,329,948	\$40,721,650	\$33,691,806	\$33,691,806	\$33,691,806	(17.26)%
Materials and Services	\$ 158,465	\$ 109,870	\$ 127,640	\$ 132,770	\$ 132,770	\$ 132,770	4.02 %
Capital Outlay	11,583,557	7,996,247	28,259,526	23,640,057	23,640,057	23,640,057	(16.35)%
Contingency	—	—	12,334,484	9,918,979	9,918,979	9,918,979	(19.58)%
Total Requirements	\$11,742,022	\$ 8,106,117	\$40,721,650	\$33,691,806	\$33,691,806	\$33,691,806	(17.26)%

Budget Summary - Vehicle Maintenance and Replacement (Fund 680)

The County maintains this reserve fund for the accumulation of resources for the replacement and maintenance of County-owned fleet vehicles. Funds are transferred to the Road Department (Fund 325) for maintenance services.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$1,336,007	\$1,765,694	\$1,764,739	\$2,199,551	\$2,199,551	\$2,199,551	24.64 %
Interest Revenue	16,569	11,373	11,042	54,990	54,990	54,990	398.01 %
Transfers In	714,975	758,954	664,098	759,582	759,582	759,582	14.38 %
Sales of Equipment	72,813	22,638	35,000	35,000	35,000	35,000	— %
Total Resources	\$2,140,364	\$2,558,659	\$2,474,879	\$3,049,123	\$3,049,123	\$3,049,123	23.20 %
Materials and Services	\$ 179,071	\$ 189,244	\$ 217,000	\$ 232,000	\$ 232,000	\$ 232,000	6.91 %
Capital Outlay	195,599	201,430	600,000	900,000	900,000	900,000	50.00 %
Contingency	—	—	1,657,879	1,917,123	1,917,123	1,917,123	15.64 %
Total Requirements	\$ 374,670	\$ 390,674	\$2,474,879	\$3,049,123	\$3,049,123	\$3,049,123	23.20 %

Budget Summary - Special Transportation (Fund 150)

State and federal grants for public transit services.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ (1,846)	\$ 26,296	\$ 13,971	\$ 15,555	\$ 15,555	\$ 15,555	11.34 %
Federal Government Payments	43,685	45,868	45,868	48,164	48,164	48,164	5.01 %
State Government Payments	434,884	448,228	448,228	5,906,604	5,906,604	5,906,604	1217.77 %
Interest Revenue	12,041	1,056	1,124	166,528	166,528	166,528	14715.66 %
Interfund Grant	2,500	—	—	—	—	—	— %
Transfers In	13,435	—	—	6,038,916	6,038,916	6,038,916	— %
Total Resources	\$ 509,700	\$ 521,448	\$ 509,191	\$12,175,767	\$12,175,767	\$12,175,767	2291.20 %
Materials and Services	\$ 483,404	\$ 494,598	\$ 509,191	\$12,175,767	\$12,175,767	\$12,175,767	2291.20 %
Total Requirements	\$ 483,404	\$ 494,598	\$ 509,191	\$12,175,767	\$12,175,767	\$12,175,767	2291.20 %

Budget Summary - Statewide Transportation Improvement (Fund 151)

Special Transportation and Statewide Transportation Improvement will be combined into one program by ODOT beginning 7/1/2023. The balance in Fund 151 will be transferred to Fund 150 and subsequently closed.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 4,312,128	\$ 6,065,664	\$ 5,964,758	\$ 6,038,916	\$ 6,038,916	\$ 6,038,916	1.24 %
State Government Payments	3,760,486	4,052,554	4,294,819	—	—	—	(100.00)%
Interest Revenue	55,879	43,021	41,918	—	—	—	(100.00)%
Total Resources	\$ 8,128,493	\$10,161,239	\$10,301,495	\$ 6,038,916	\$ 6,038,916	\$ 6,038,916	(41.38)%
Materials and Services	\$ 2,049,394	\$ 3,614,411	\$10,301,495	\$ —	\$ —	\$ —	(100.00)%
Transfers Out	13,435	—	—	6,038,916	6,038,916	6,038,916	— %
Total Requirements	\$ 2,062,830	\$ 3,614,411	\$10,301,495	\$ 6,038,916	\$ 6,038,916	\$ 6,038,916	(41.38)%

NATURAL RESOURCES

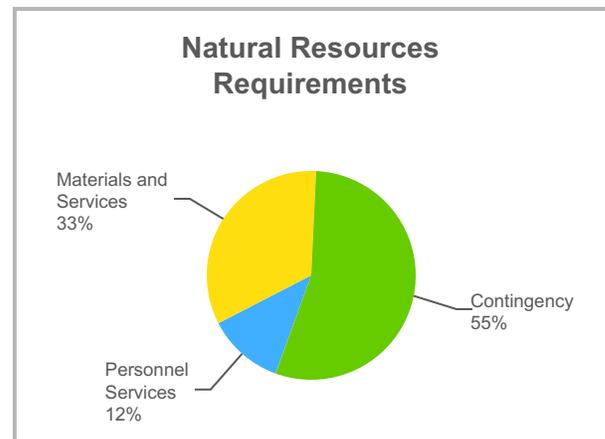
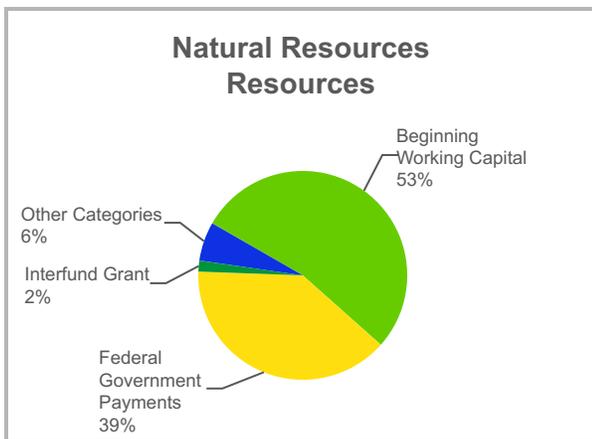
Provide leadership, technical expertise and assistance to protect and enhance natural resources while reducing risks to life and property.

County Forester: Kevin Moriarty

☎: 541-322-7117

🌐: www.deschutes.org/forester

Natural Resources Summary	
Total Budget	\$ 2,644,541
Budget Change	9.91 %
Total Staff	2.00 FTE
Staff Change	—



Department Overview

The Natural Resources Department assists communities in becoming more adapted to wildfire. Services include reducing hazardous wildland fuels in and around developed areas, providing fire preparedness education through Project Wildfire and encouraging resident participation in the FireFree, Firewise and Ready, Set, Go programs. The Natural Resources Department works cooperatively with local, state and federal partners on wildfire resiliency programs including the Deschutes Collaborative Forest Project and the Central Oregon Shared Stewardship Alliance. The Natural Resource Department also provides public education, technical and financial assistance related to noxious weed control and eradication.

SUCCESSES & CHALLENGES

Significant Accomplishments

- The FireFree Program is a continued success in Central Oregon with both spring and fall FireFree events coordinated through Project Wildfire. Last Spring, Fire Free produced 37,000 cubic yards of defensible space material. Collection days for the transfer stations have been expanded to allow more participation from rural County residents.

- Firewise USA communities in Deschutes County now total 62, and many other communities are likely to be recognized in 2023 and 2024.

Fiscal Issues

- Work with OEM and FEMA to complete implementation of the Hazard Mitigation Grant Program for eligible fuels reduction due to the Milli Fire. This effort is focused on the greater Redmond area.
- Utilizing a combination of PILT and Title III revenue sources for department operations.
- Work with partners, including the US Forest Service, Natural Resources Conservation Service, and the Oregon Department of Forestry, to implement the Buttes to Basin Joint Chiefs Landscape Restoration Project.
- Continue monitoring funding opportunities arising from the passage of SB 762.

Operational Challenges

- Expanding resident participation in FireFree and Firewise communities in cooperation with Project Wildfire partners.
- Completing fuel reduction projects in high priority areas as identified in the Community Wildfire Protection Plans.
- Providing technical and financial assistance to landowners with high priority noxious weeds.
- Working with other public land managers through multiple efforts to improve resilient landscapes throughout the County, including the development of new initiatives.
- Implementing new statewide policy with local government requirements and opportunities that result from SB 762.

Budget Summary - Natural Resources (Fund 326)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$1,113,750	\$1,227,793	\$1,309,797	\$1,408,307	\$1,408,307	\$1,408,307	7.52 %
Federal Government Payments	666,416	583,551	862,515	1,031,026	1,031,026	1,031,026	19.54 %
State Government Payments	13,489	8,875	—	—	—	—	— %
Interest Revenue	14,320	8,196	8,786	35,208	35,208	35,208	300.73 %
Interfund Charges	60,000	138,000	60,000	60,000	60,000	60,000	— %
Interfund Grant	22,602	100,000	100,000	45,000	45,000	45,000	(55.00)%
Transfers In	50,000	50,000	65,000	65,000	65,000	65,000	— %
Total Resources	\$1,940,576	\$2,116,414	\$2,406,098	\$2,644,541	\$2,644,541	\$2,644,541	9.91 %
Personnel Services	\$ 298,768	\$ 306,781	\$ 334,557	\$ 313,255	\$ 313,255	\$ 313,255	(6.37)%
Materials and Services	380,373	380,520	737,663	878,002	878,002	878,002	19.02 %
Transfers Out	33,642	8,610	8,210	7,960	7,960	7,960	(3.05)%
Contingency	—	—	1,325,668	1,445,324	1,445,324	1,445,324	9.03 %
Total Requirements	\$ 712,783	\$ 695,912	\$2,406,098	\$2,644,541	\$2,644,541	\$2,644,541	9.91 %

Budget Summary - Federal Forest Title III (Fund 327)

Activities funded under Title III of the Secure Rural Schools Act include: Community Wildfire Protection Plans, Firewise Community planning, including fire prevention and education, and Search and Rescue operations on National Forest lands.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 186,886	\$ 141,516	\$ 94,001	\$ 80,966	\$ 80,966	\$ 80,966	(13.87)%
Federal Government Payments	72,503	87,011	90,000	90,000	90,000	90,000	— %
Interest Revenue	2,126	840	821	2,020	2,020	2,020	146.04 %
Total Resources	\$ 261,516	\$ 229,366	\$ 184,822	\$ 172,986	\$ 172,986	\$ 172,986	(6.40)%
Materials and Services	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	— %
Contingency	—	—	64,822	52,986	52,986	52,986	(18.26)%
Total Requirements	\$ 120,000	\$ 120,000	\$ 184,822	\$ 172,986	\$ 172,986	\$ 172,986	(6.40)%

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SOLID WASTE

Provide environmentally sound and cost-effective solid waste management services that are in compliance with all laws and regulations to the residents of Deschutes County.

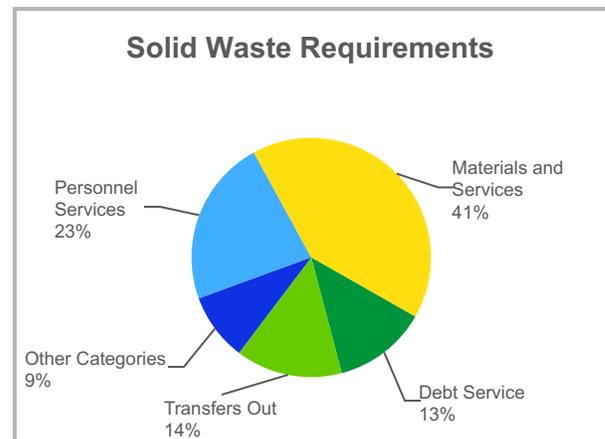
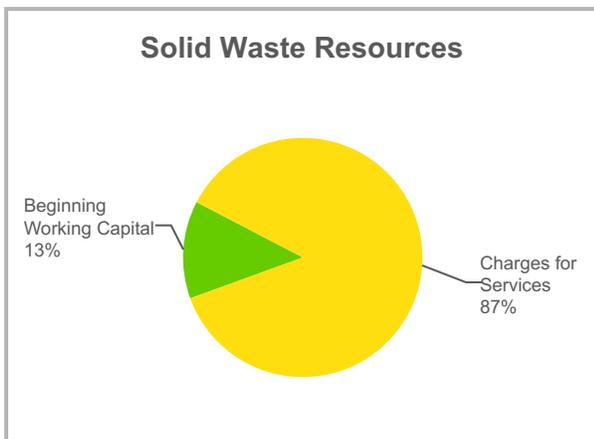
Department Director: Tim Brownell

☎: 541-317-3163

✉: solidwaste@deschutes.org

🌐: www.deschutes.org/solidwaste

Solid Waste Summary	
Total Budget	\$ 18,171,796
Budget Change	3.19 %
Total Staff	41.00 FTE
Staff Change	11.00



Department Overview

The Department of Solid Waste manages the solid waste system in Deschutes County. The department's primary function is to manage the total system for efficiency, cost control, and conformance to regulatory requirements. Solid Waste's programs include:

LANDFILL OPERATIONS: Knott Landfill in Bend provides disposal for all solid waste generated in the County. The Landfill is expected to reach capacity in 2029.

TRANSFER OPERATIONS: Waste is received from generators at a series of transfer stations located at Knott Landfill and near the communities of Redmond, Sisters, La Pine, and Alfalfa. Waste is transported from the transfer stations to Knott Landfill in Bend for disposal.

FRACHISED COLLECTIONS: Collection of waste and recyclables from unincorporated Deschutes County is performed by private companies that are regulated under the County's franchise ordinance.

RECYCLING SERVICES: Recyclables are collected curbside in cities and densely populated areas of the County by the franchised collectors. Residents may also deposit recyclables at the transfer stations and recycling depots. State law dictates required recycling efforts.

SYSTEM FINANCING AND ADMINISTRATION: The Solid Waste Department conducts long-range planning, system financing through tip fees, regulation of franchised collection, and ensures compliance with facility permit requirements and all state and federal regulations associated with solid waste management.

SUCCESSSES & CHALLENGES

Significant Accomplishments

- Completed the Negus Transfer Station bidding process and undertook the initial phases of site preparation for the erection of the transfer station building, scales and scale-house in FY 2024.
- Implemented side yard comingle and glass recycling in Sunriver.
- The Solid Waste Advisory Committee (SWAC) has selected the top solid waste management facility (landfill) candidate sites for further assessment.
- Executed contract for the construction of renewable natural gas (RNG) refining and distribution facility.

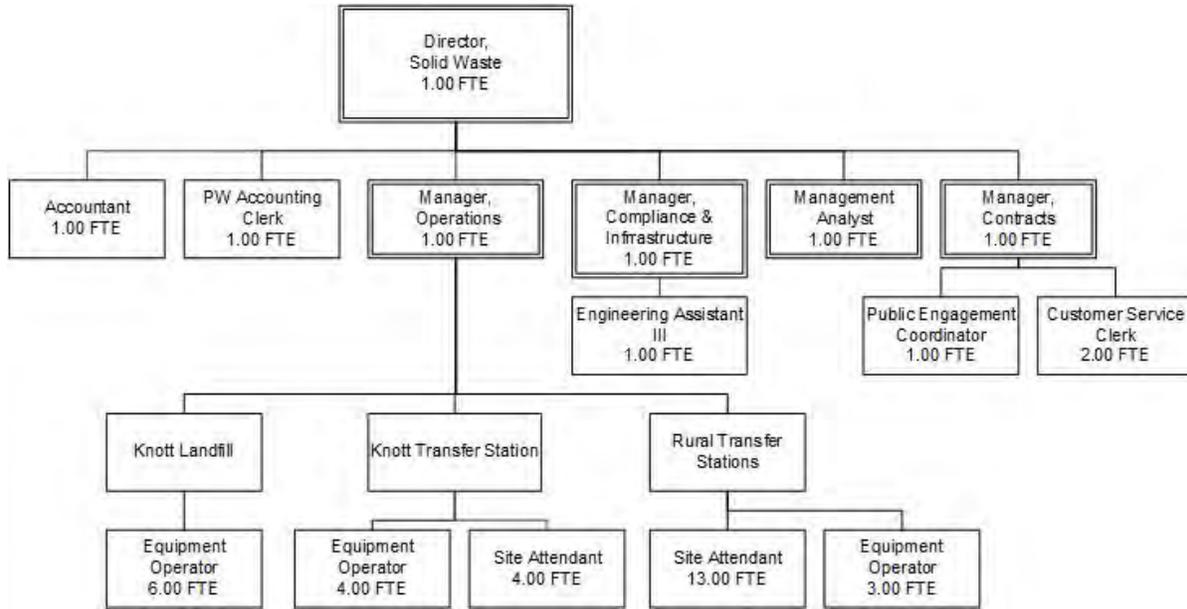
Fiscal Issues

- Integrate the diversion infrastructure plan with the long-term facility and capital needs assessment.
- Pay close attention to tip fees and potential recessionary impacts on the overall quantities in the waste stream and cost escalation.
- The Department will construct Cell 9 to provide disposal capacity for the next three or four years.
- Negus Transfer Station will be completed and opened with a transition from volume based to weight based pricing.

Operational Challenges

- Complete a Waste Characterization Study, in partnership with the Department of Environmental Quality (DEQ), to identify possible areas for increased diversion of recyclables from the landfill.
- Develop a diversion infrastructure and operation plan to meet State goals and solid waste management plan recommendations.
- The new renewable natural gas (RNG) facility will require changes to facility permitting, operations and monitoring programs.
- Continue efforts in identifying a new solid waste management facility (landfill) site.
- Develop an inter-governmental agreement for administration of franchise agreements throughout the County by Department personnel.

Organizational Chart



Budget Summary - Solid Waste (Fund 610)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 2,285,566	\$ 3,957,273	\$ 3,107,198	\$ 2,416,385	\$ 2,416,385	\$ 2,416,385	(22.23)%
State Government Payments	3,656	—	—	—	—	—	— %
Charges for Services	13,372,674	13,877,147	14,451,000	15,678,000	15,678,000	15,678,000	8.49 %
Fines and Fees	30	240	—	—	—	—	— %
Interest Revenue	42,794	27,916	30,498	60,410	60,410	60,410	98.08 %
Other Non-Operational Revenue	1	1	1	1	1	1	— %
Sales of Equipment	44,130	25,530	22,000	17,000	17,000	17,000	(22.73)%
Total Resources	\$15,748,851	\$17,888,107	\$17,610,697	\$18,171,796	\$18,171,796	\$18,171,796	3.19 %
Personnel Services	\$ 2,510,986	\$ 2,694,834	\$ 3,277,684	\$ 4,108,983	\$ 4,108,983	\$ 4,108,983	25.36 %
Materials and Services	4,705,435	5,192,786	6,473,358	7,483,911	7,483,911	7,483,911	15.61 %
Debt Service	861,354	828,197	1,739,630	2,302,340	2,302,340	2,302,340	32.35 %
Capital Outlay	29,523	76,304	264,000	260,000	260,000	260,000	(1.52)%
Transfers Out	3,684,280	6,029,323	5,299,665	2,613,962	2,613,962	2,613,962	(50.68)%
Contingency	—	—	556,359	1,402,600	1,402,600	1,402,600	152.10 %
Total Requirements	\$11,791,578	\$14,821,445	\$17,610,697	\$18,171,796	\$18,171,796	\$18,171,796	3.19 %

Budget Summary - Landfill Closure (Fund 611)

Closure of landfill cell and monitoring of maintenance of closed landfills.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$5,052,550	\$5,183,928	\$5,944,704	\$6,789,249	\$6,789,249	\$6,789,249	14.21 %
Interest Revenue	56,459	31,312	31,002	169,731	169,731	169,731	447.48 %
Transfers In	100,000	750,000	750,000	750,000	750,000	750,000	— %
Total Resources	\$5,209,009	\$5,965,241	\$6,725,706	\$7,708,980	\$7,708,980	\$7,708,980	14.62 %
Materials and Services	\$ 13,698	\$ 12,189	\$ 549,100	\$ 549,400	\$ 549,400	\$ 549,400	0.05 %
Capital Outlay	11,383	8,407	—	—	—	—	— %
Contingency	—	—	6,176,606	7,159,580	7,159,580	7,159,580	15.91 %
Total Requirements	\$ 25,081	\$ 20,596	\$6,725,706	\$7,708,980	\$7,708,980	\$7,708,980	14.62 %

Budget Summary - Landfill Post-Closure (Fund 612)

Funds reserved specifically for monitoring and maintenance of Knott Landfill after it is closed.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$1,186,788	\$1,300,354	\$1,408,142	\$1,530,053	\$1,530,053	\$1,530,053	8.66 %
Interest Revenue	13,565	7,660	7,672	38,251	38,251	38,251	398.58 %
Transfers In	100,000	100,000	100,000	350,000	350,000	350,000	250.00 %
Total Resources	\$1,300,354	\$1,408,013	\$1,515,814	\$1,918,304	\$1,918,304	\$1,918,304	26.55 %
Materials and Services	\$ —	\$ —	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	— %
Reserve	—	—	1,514,814	1,917,304	1,917,304	1,917,304	26.57 %
Total Requirements	\$ —	\$ —	\$1,515,814	\$1,918,304	\$1,918,304	\$1,918,304	26.55 %

Budget Summary - Capital Projects (Fund 613)

Funds reserved for large capital expenditures, primarily landfill cell construction and other facility infrastructure needs.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 1,516,154	\$ 3,408,456	\$ 7,800,997	\$18,919,699	\$18,919,699	\$18,919,699	142.53 %
Interest Revenue	24,399	29,367	25,070	472,992	472,992	472,992	1786.69 %
Long Term Liability	—	—	21,200,000	—	—	—	(100.00)%
Transfers In	2,342,189	5,015,361	3,685,703	750,000	750,000	750,000	(79.65)%
Total Resources	\$ 3,882,741	\$ 8,453,184	\$32,711,770	\$20,142,691	\$20,142,691	\$20,142,691	(38.42)%
Materials and Services	\$ 415,770	\$ 591,172	\$ 829,926	\$ 851,795	\$ 851,795	\$ 851,795	2.64 %
Capital Outlay	58,516	139,912	28,175,000	16,815,000	16,815,000	16,815,000	(40.32)%
Contingency	—	—	3,706,844	2,475,896	2,475,896	2,475,896	(33.21)%
Total Requirements	\$ 474,285	\$ 731,084	\$32,711,770	\$20,142,691	\$20,142,691	\$20,142,691	(38.42)%

Budget Summary - Equipment Reserve (Fund 614)

Funds reserved for large capital operating equipment.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 846,862	\$ 545,695	\$ 592,804	\$ 866,291	\$ 866,291	\$ 866,291	46.13 %
Interest Revenue	7,020	3,025	2,973	21,657	21,657	21,657	628.46 %
Transfers In	1,100,000	150,000	750,000	750,000	750,000	750,000	— %
Total Resources	\$2,107,881	\$ 698,720	\$1,345,777	\$1,637,948	\$1,637,948	\$1,637,948	21.71 %
Materials and Services	\$ 13,965	\$ 32,210	\$ 25,162	\$ 21,597	\$ 21,597	\$ 21,597	(14.17)%
Capital Outlay	1,548,221	73,697	650,000	535,000	535,000	535,000	(17.69)%
Contingency	—	—	670,615	1,081,351	1,081,351	1,081,351	61.25 %
Total Requirements	\$1,562,186	\$ 105,907	\$1,345,777	\$1,637,948	\$1,637,948	\$1,637,948	21.71 %

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HEALTH SERVICES

To promote and protect the health and safety of our community.

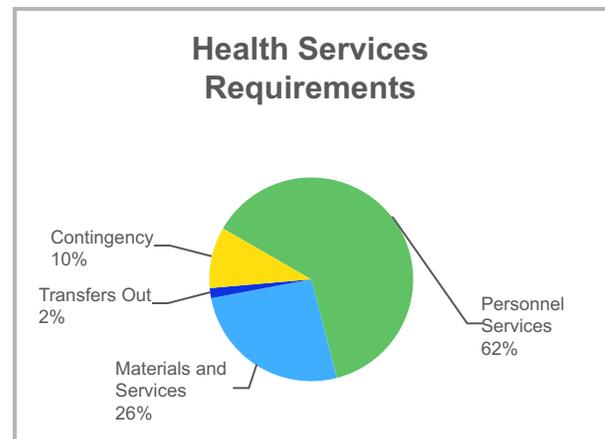
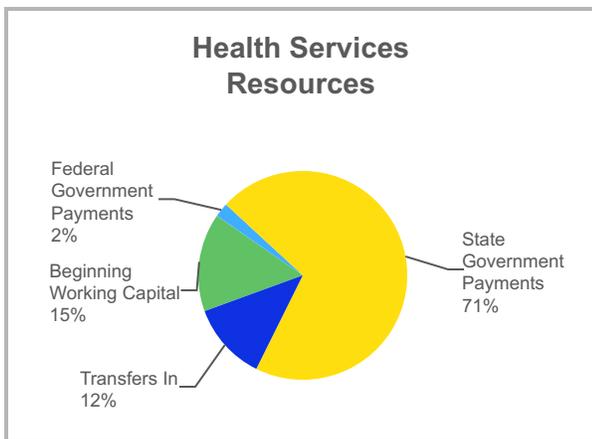
Department Director: Janice Garceau

☎: 541-322-7400 (Public Health)

☎: 541-322-7500 (Behavioral Health)

✉ healthservices@deschutes.org

Health Services Summary	
Total Budget	\$ 80,067,060
Budget Change	3.29 %
Total Staff	415.80 FTE
Staff Change	(5.00)



Department Overview

Deschutes County Health Services (DCHS) provides public health and behavioral health programs and services that benefit residents county-wide. The department includes more than 400 employees across ten sites, working in a diverse range of programs within the Director’s Office and three service areas: Public Health, Behavioral Health, and Administrative Services.

PUBLIC HEALTH SERVICE AREA: Works to keep the community healthy and safe by striving to improve and protect the health of people in Deschutes County. This work includes: disease prevention, surveillance and control, food and consumer safety, assuring clean and safe drinking water, ensuring access to essential health services, providing education about healthy lifestyles, implementing strategies to reduce and prevent high-risk behaviors among youth, and responding to pandemics and emerging threats, outbreaks and other events. Public Health provides these services through the following programs:

- **Access to Preventive Clinical Health Services and Supports:** Works to prevent, detect, and treat illness early to improve health outcomes for the county’s most vulnerable persons. Services include, Reproductive Health, Women Infants and Children (WIC), Vital Records and Family Support Services.
- **Communicable Disease:** Investigates, prevents and controls communicable diseases and outbreaks that pose a threat to the public. Includes epidemiology services that monitor, analyze, and report on disease and

outbreaks and emerging threats as well as the Immunization Program, which serves all children and uninsured adults.

- Environmental Health: Conducts licensure and regulatory inspections of local food, pool, and lodging facilities to protect the public from illness and death. Provides regulatory oversight and surveys on public water systems, as well as non-regulatory consultations on environmental hazards such as mold, blue-green algae, and indoor air quality.
- Prevention and Health Promotion: Works with community to assess needs, gaps and strengths in order to prioritize and create conditions that equitably improve health and well-being for all. Enhances knowledge and skills of adolescents to develop protective factors, fosters healthy relationship building and supports positive health outcomes into adulthood.
- Emergency Preparedness: Prepares for and responds to public emergencies and threats impacting the health of the public.
- Public Health Administration: Provides leadership, management, and oversight for local public health programs and services. Works to diversify and leverage resources to meet public health needs, and assure the effective and efficient use of resources.

BEHAVIORAL HEALTH SERVICE AREA: Behavioral Health programs and services help improve outcomes for Deschutes County residents with serious mental health and/or substance use disorders, and intellectual and/or developmental disabilities. Priority populations for behavioral health services include Oregon Health Plan (OHP) members, the uninsured, and persons in crisis. These services also coordinate with integrated primary care providers to promote health and recovery and can prevent more costly care and interventions. Services include:

- Crisis Services: Provides 24/7 rapid response and stabilization to individuals experiencing mental health crises and at risk for hospitalization, as well as forensic diversion services.
- Access & Integration Services: Conducts behavioral health screening, assessment, and referral services that connect individuals seeking mental health or substance use disorder services with appropriate treatment resources, as well as oversees integration projects, such as coordination of physical healthcare and psychiatry into core services.
- Adult Intensive Services: Serves adults with serious and persistent mental illness, including outpatient and community-based services, primary care integration, and specialty services: homeless outreach, harm reduction, rental assistance, and supported employment.
- Comprehensive Care for Youth and Families: Provides programs that work with children, families and young adults struggling with serious mental illness and/or substance use disorders.
- Intellectual and/or Developmental Disabilities (I/DD): Provides support for this population to live as independently as possible in the least restrictive environment. Services facilitate greater access to social interaction, community engagement, and employment opportunities.
- Outpatient Comprehensive Care: Provides services to adults, children, and families struggling with mental health and substance use disorder in community-based hub locations integrated with primary care, as well as mediation services for separating and divorcing parents of minors.
- Behavioral Health Administration and Front Office: Provides leadership and support for Behavioral Health programs and administrative functions.

DIRECTOR'S OFFICE AND ADMINISTRATIVE SERVICES: Oversees programs and activities with broad public, community partner, inter-agency and cross-jurisdictional impact and involvement. Ensures DCHS has the facilities, resources, and support necessary to provide the highest quality of service to clients, customers, and the community through planning, consultation, implementation, analysis, and review.

- Operations: Provides electronic health record, technical coordination, and infrastructure support such as fleet and facilities management and safety.
- Business Intelligence: Provides direction, support, and analytics related to departmental fiscal and operational needs, including billing, credentialing, fiscal, and contract services, as well as project management and strategic planning.
- Compliance and Quality Assurance: Provides auditing and oversight of department work to ensure ethical conduct and compliance with local, state, federal, and professional standards and regulations; including incidents, policies and procedures, privacy, language access, documentation training, chart audits, workforce development and department HR support.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Public Health continued response efforts related to the COVID-19 pandemic, including supporting the health system by maintaining vaccine and testing access at community clinics throughout Deschutes County. This included distributing over 34,000 at-home test kits, coordinating 157 volunteers, and delivering over 19,000 COVID-19 vaccines in 2022. Capacity, knowledge and partnerships built during the response will continue to be leveraged to enhance Emergency Response Resiliency.
- Public Health's Healthy Schools program has now reached 15 Bend-La Pine Schools middle and high schools, which serve approximately 9,500 adolescents. After one and a half years of program activity, at least six Bend-La Pine secondary schools have integrated a county Public Health Specialist into their school staff and established a school health team. Ninety-five percent (95%) of Bend-La Pine Health teachers surveyed are now using effective skills-based curriculum (a 206% improvement over a year).
- Through Public Health Modernization investments, Public Health expanded programming and services, both locally and regionally. Regional Infection Prevention nurses responded to 193 outbreaks in long-term care facilities. Environmental Health partnered with Intellectual and Developmental Disabilities (I/DD) to offer environmental risk assessments for Adult Foster Homes and expanded the Drinking Water Program, conducting 90 private well samplings to test for Nitrates and Coliform bacteria. Modernization funding also created capacity to develop an Indoor Air Quality program, offering assessments and safe air education to vulnerable population settings during wildfire season.
- Behavioral Health offered 24/7 Deschutes County Stabilization Center (DCSC) services for a second (pandemic) year. During 2022, the DCSC served 932 unique individuals; facilitated 405 law enforcement drop-offs; and diverted 339 visits from the emergency department. Law enforcement time at the center reduced from an average of 5.7 minutes (2020) to 4.7 minutes (2022). Twenty-three percent of those served made use of 23-hour respite and 4% (108 people) reported they would have died by suicide without DCSC intervention. The DCSC is a resounding success, serving a highly vulnerable population and diverting many individuals from higher level, more costly and less therapeutic environments. As such, it gained recognition and attention of state and national entities that look to the DCSC as a model for crisis services.

- In August 2022, Deschutes County was awarded \$2.89 million in funding to address the passage of Measure 110, which decriminalized the possession of personal amounts of hard drugs in Oregon. With this new investment, DCHS expanded services in four key areas—homeless outreach, harm reduction, intensive youth services and after-hour crisis support—by adding 11.2 FTE. In collaboration with Best Care, Ideal Options, Rimrock Trails, Boulder Care and Healing Reins, a Behavioral Health Resource Network was created to provide 24/7 access to low barrier addiction services.
- In 2022, a per member per month rate was negotiated with Pacific Source, bringing reliable, and sustainable revenue to System of Care (SOC) Expansion through Wraparound, a philosophy of care used to build support networks for young adults that is demonstrating local success. Currently, the SOC Team supports up to 100 families monthly with FY 2023 fiscal estimates of \$1.1 million. National Outcomes Measures for SOC Expansion indicates 98.4% of client care includes family/guardian participation, as well as strategies for coordinating with other system partners. Seventy-four percent of all respondents reported they get along with their friends, 87% reported stable housing in a private residence or foster home, and fewer than 5% of clients required support from the Emergency Department. In addition, 94% of WRAP graduates are enrolled in school.

Fiscal Issues

DCHS provides many “safety-net” services for the community, which are often required by statute but unbillable or uncollectible. DCHS relies heavily upon grantors to fund its operations, which is a funding model that is highly vulnerable to economic, political, and social changes at the federal, state, and local government levels. In addition, DCHS supports three primary service delivery systems – Public Health, Behavioral Health and I/DD – each of which relies on funding models and resource levers driven by unique state and federal rules, statutes and funding mechanisms. This requires DCHS to operate within a highly complex budget and with the fiscal challenge of maintaining a (current) service level the community relies upon with funding sources that are diverse and susceptible to changes in policy. DCHS has prepared a budget that will maintain its current services.

The FY 2024 Health Services budget is \$80.1 million, which is approximately 3.29% increase from the previous year. The requested County General Funds in FY 2024 are \$6.8 million, a 2.6% increase from the previous year, and approximately \$368,000, a 12% decrease in Transient Room Tax to support Environmental Health.

- COVID-19 response and recovery continued to be a focal point of Public Health efforts. In FY 2023, funding to support continued efforts came from federal and local funds, and included \$570,000 in FEMA funds, \$1.2 million in state and local funds, approval of \$575,000 in American Rescue Plan Act funds to support positions through December 2024. As funding ends and the team emphasizes community recovery and preparedness, a phased-down in staffing is planned, with six positions ending June 2023, and staggered end dates every six months through December 2024.
- Oregon Health Authority awarded DCHS Public Health \$2.15 million for Public Health Modernization programming for the FY 2022-2023 biennium, which is used to support 4.0 new positions for both local and regional Modernization efforts, as well as 5.2 FTE existing positions. Additional funding is anticipated, though the legislature has yet to determine the FY 2023-2024 biennium amounts.
- Oregon’s Universally Offered Nurse Home Visiting Program continues its phased implementation of Family Connects Oregon, a free evidence-based, nurse home visiting program for all families with newborns. In January 2023, the program expanded its reach from Oregon Health Plan members to those with commercial plans. Targets at full implementation include 60 percent of all births in Deschutes County, or approximately 1,150 births, which would garner \$1.3 million in additional revenue annually. The FY 2024 budget includes \$305,000 in revenue, and an additional \$500,000 for additional staffing that was approved.

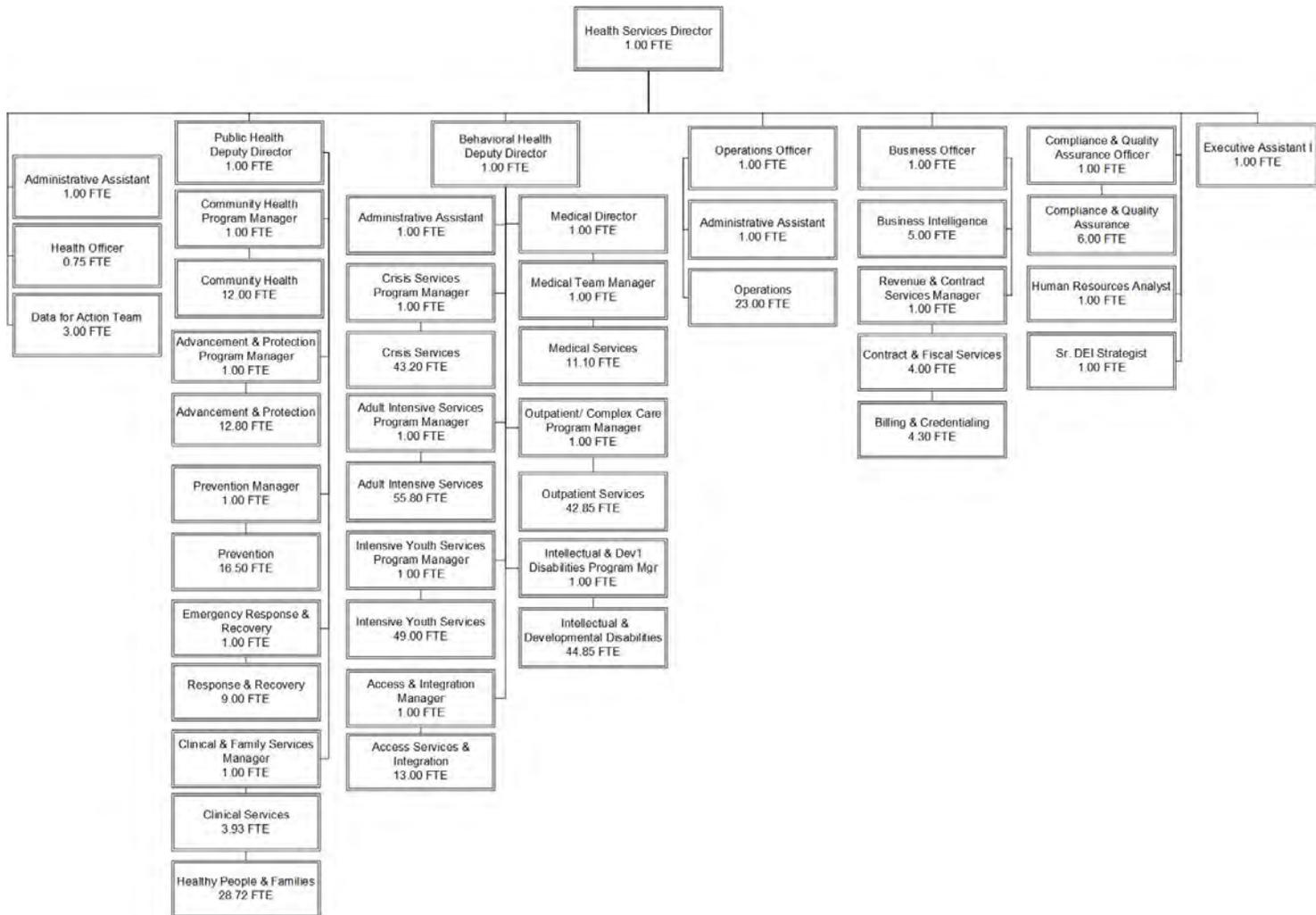
- DCHS Behavioral Health negotiated a case rate for fidelity Wraparound services to high-risk youth. The FY 2024 budget includes \$1.1 million in revenue, which DCHS estimates will be generated annually. This revenue will sustain the positions added via a Substance Abuse and Mental Health Administration (SAMHSA) System of Care grant set to toll in August 2024.
- The Oregon legislature came through with significant investments in behavioral health workforce, crisis services, behavioral health rates, treatment housing and other key areas of unmet need. Adding to that, DCHS Behavioral Health successfully established workforce incentives that will help to stabilize and recruit excellent staff. The FY 2024 budget includes stipends to incentivize coverage of crisis shifts, incentive for licensure supervision, as well as a 10 percent pay differential for positions focused on services in south county.
- During FY 2023, DCHS successfully negotiated a contract with PacificSource, the Coordinated Care Organization (CCO), which adds 30 percent to the per member per month and fee for service rates for those with Oregon Health Plan. DCHS estimates an additional \$1.2 million during FY 2024 compared to FY 2023.

Operational Challenges

- As the need for health services expands with Deschutes County's growing population, facility space continues to be a departmental challenge. DCHS has attempted to keep up with this growing need by working with the Facilities Department and Property Management to remodel existing facilities, purchase new facilities, and rent additional properties with planned use of behavioral health reserves to address emergent space needs in FY 2024. In the coming years, this will continue to be a challenge, particularly with regard to the downtown service area.
- Public Health remains vulnerable to restrictive and unpredictable funding. COVID-19 short-term funding addressed some chronic gaps. On the horizon is the May 11, 2023 toll of the emergency declaration, abruptly eliminating revenue streams which support emergency activities, but also helped to offset the phenomenon of an underfunded Public Health system. It will be critical to assess and ensure that Public Health maintains capacity to maintain required protections for the community as well as a core team prepared to respond to ongoing crises and emergencies, including disease outbreaks, wildfire, droughts, and excessive cold/heat.
- Workforce remained a challenge in FY 2023. The challenge was mitigated somewhat by workforce investments targeted for the Behavioral Health workforce and slowing of the pace of resignations experienced in 2022. DCHS enters FY 2024 better staffed overall than FY 2023. However, certain roles remain hard to fill, especially high-skill, central roles such as master's level clinicians, nurses and supervisors. Profound inflation of housing costs and limited access to childcare options presents additional challenges for our workforce. Efforts this year will continue to focus on investments in workforce such as: wage incentives where feasible and retention efforts focused on reduced administrative burden, access to training, and workforce development activities intended to support staff in the work.
- The COVID-19 pandemic and societal polarization impact the community's confidence and trust in government and Public Health services and programs. Continuing to build public trust and strengthen community engagement, with a lens on equity and inclusion, remain major priorities.
- Affordable, safe and available housing continues to be a challenge for Deschutes County and is especially problematic for behavioral health clients who may have a poor rental record, outstanding debt, and/or a history of legal system involvement. The absence of stable housing is a significant barrier to successful treatment outcomes and poses challenges for maintaining high acuity individuals in the community and addressing lack of access to secure treatment beds in the community or at the Oregon State Hospital. This

phenomenon is amplified by the growing Aid & Assist population and the difficulty maintaining residential providers for both Behavioral Health and I/DD during the pandemic.

Organizational Chart



Budget Summary- Health Services (Fund 274)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	FY 2023 Approved	FY 2023 Adopted	% Chg FY 2023
Beginning Working Capital	\$ 7,817,166	\$10,689,975	\$11,228,719	\$11,417,516	\$11,417,516	\$11,417,516	1.68 %
Licenses and Permits	180,315	185,966	180,130	8,800	8,800	8,800	(95.11)%
Federal Government Payments	5,861,496	4,285,814	2,955,448	1,650,060	1,650,060	1,650,060	(44.17)%
State Government Payments	32,762,453	37,844,746	48,779,266	51,820,372	52,020,386	52,020,386	6.64 %
Local Government Grants	3,263,878	2,700,941	1,397,417	1,160,005	1,160,005	1,160,005	(16.99)%
Charges for Services	2,342,515	2,288,974	2,450,705	3,008,667	3,307,667	3,307,667	34.97 %
Fines and Fees	60	120	60	100	100	100	66.67 %
Interest Revenue	153,426	101,438	97,750	262,007	262,007	262,007	168.04 %
Other Non-Operational Revenue	441,077	417,041	848,809	414,389	414,389	414,389	(51.18)%
Interfund Charges	789,334	896,400	951,400	620,000	620,000	620,000	(34.83)%
Transfers In	7,178,321	6,353,585	8,500,248	9,079,130	9,079,130	9,079,130	6.81 %
Total Resources	\$60,917,040	\$65,892,001	\$77,516,952	\$79,568,046	\$80,067,060	\$80,067,060	3.29 %
Personnel Services	\$35,975,598	\$39,393,426	\$50,658,752	\$49,371,230	\$49,916,857	\$49,916,857	(1.46)%
Materials and Services	13,886,895	12,243,043	19,393,800	20,789,077	20,793,077	20,793,077	7.22 %
Capital Outlay	131,664	82,128	926,575	301,500	336,500	336,500	(63.68)%
Transfers Out	232,908	230,755	492,306	1,282,674	1,282,674	1,282,674	160.54 %
Contingency	—	—	6,045,519	7,823,565	7,737,952	7,737,952	27.99 %
Total Requirements	\$50,227,065	\$51,949,352	\$77,516,952	\$79,568,046	\$80,067,060	\$80,067,060	3.29 %

Budget Summary - Oregon Health Plan – Behavioral Health Services (Fund 270)

DCHS provides behavioral health services for OHP members on an at-risk, capitated basis. Revenues to cover operating expenses are applied directly to the department operating fund and revenue in excess of operating requirements is applied to the funds which also hold reserves from this at-risk contractual agreement. These can be used to address potential claims of overpayment or to invest in programs, services and operations that benefit OHP members.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 9,893,625	\$14,110,781	\$13,827,440	\$16,695,873	\$16,695,873	\$16,695,873	20.74 %
State Government Payments	5,290,024	194,767	—	690,000	690,000	690,000	— %
Charges for Services	250,000	—	—	—	—	—	— %
Interest Revenue	108,318	79,743	81,507	374,451	374,451	374,451	359.41 %
Total Resources	\$15,541,966	\$14,385,291	\$13,908,947	\$17,760,324	\$17,760,324	\$17,760,324	27.69 %
Materials and Services	\$ 15,821	\$ 243,509	\$ 244,762	\$ 3,948	\$ 3,948	\$ 3,948	(98.39)%
Transfers Out	1,415,365	—	1,473,586	1,930,573	1,930,573	1,930,573	31.01 %
Reserve	—	—	12,190,600	15,825,803	15,825,803	15,825,803	29.82 %
Total Requirements	\$ 1,431,185	\$ 243,509	\$13,908,947	\$17,760,324	\$17,760,324	\$17,760,324	27.69 %

Budget Summary - Acute Care Services (Fund 276)

This fund includes revenue from a state grant to serve uninsured residents of Deschutes, Jefferson and Crook counties in need of acute mental health care services that are offered through DCHS and other providers in the area. These resources support voluntary and involuntary indigent acute care.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 594,967	\$ 624,294	\$ 612,458	\$ 618,760	\$ 618,760	\$ 618,760	1.03 %
State Government Payments	394,007	378,750	434,013	—	—	—	(100.00)%
Interest Revenue	7,267	4,599	4,517	13,922	13,922	13,922	208.21 %
Total Resources	\$ 996,241	\$1,007,642	\$1,050,988	\$ 632,682	\$ 632,682	\$ 632,682	(39.80)%
Materials and Services	\$ 371,947	\$ 395,761	\$ 479,840	\$ 6,869	\$ 6,869	\$ 6,869	(98.57)%
Contingency	—	—	(40,000)	—	—	—	(100.00)%
Reserve	—	—	611,147	625,813	625,813	625,813	2.40 %
Total Requirements	\$ 371,947	\$ 395,761	\$1,050,988	\$ 632,682	\$ 632,682	\$ 632,682	(39.80)%



Support Services Departments

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LEGAL COUNSEL

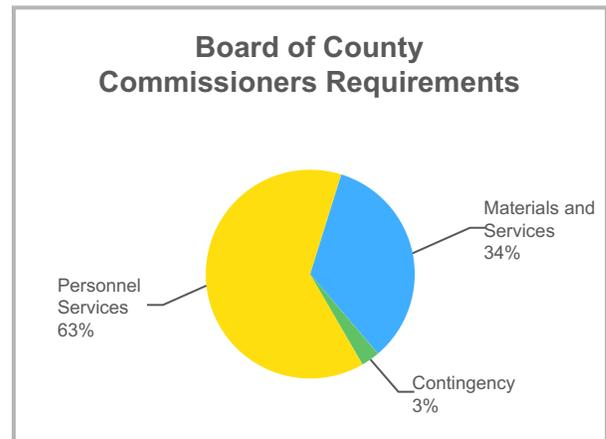
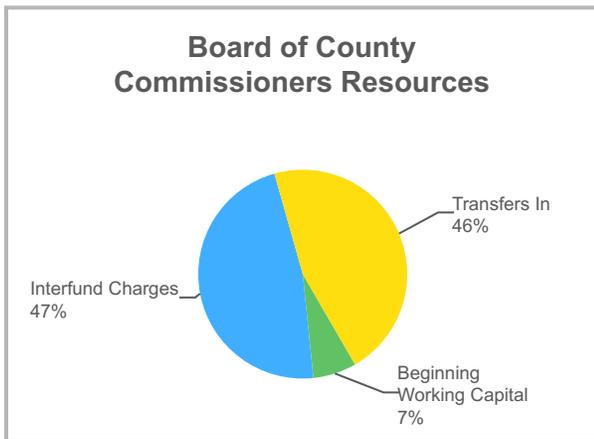
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BOARD OF COUNTY COMMISSIONERS

To provide public oversight of the governmental process by setting policy and structure for Deschutes County.

Chair: Anthony DeBone
 Vice-Chair: Patti Adair
 Commissioner: Phil Chang
 ☎: 541-388-6570
 ✉ board@deschutes.org

BOCC Summary	
Total Budget	\$ 873,513
Budget Change	7.85 %
Total Staff	3.00 FTE
Staff Change	—



Department Overview

The County Commissioners are the elected representatives of the citizens of Deschutes County. The Board of County Commissioners (BOCC) is the policy making body of the County and is comprised of three commissioners.

The Board’s duties include executive, judicial (quasi-judicial) and legislative authority over policy matters of county-wide concern. To implement policy and manage day-to-day operations, the Board appoints a County Administrator and a County Legal Counsel. Additionally, the Board is the governing body for the Sunriver, 9-1-1, Extension/4-H and the Black Butte Ranch Service Districts.

The Board takes a lead role in working with the Oregon State Legislature and Oregon’s U.S. Congressional delegation. Inter-jurisdictional work also takes place in cooperation with the governing bodies in the four cities located in Deschutes County (Bend, Redmond, Sisters and La Pine) and other regional governments in addressing matters of mutual concern.

Appointments and Affiliations

Individual members of the Board also represent the County through appointments or affiliations with various community boards and agencies.

Commissioner Anthony DeBone, Chair



- 9-1-1 User Board
- Central Oregon Cohesive Strategy Steering Committee
- Central Oregon Intergovernmental Council (COIC)
- Deschutes County Historical Society
- Deschutes County Investment Advisory Committee
- East Cascades Works
- Sunriver – La Pine Economic Development Committee
- Redmond Airport Commission
- State Interoperability Executive Council (SEIC)

Commissioner Patti Adair, Vice-Chair



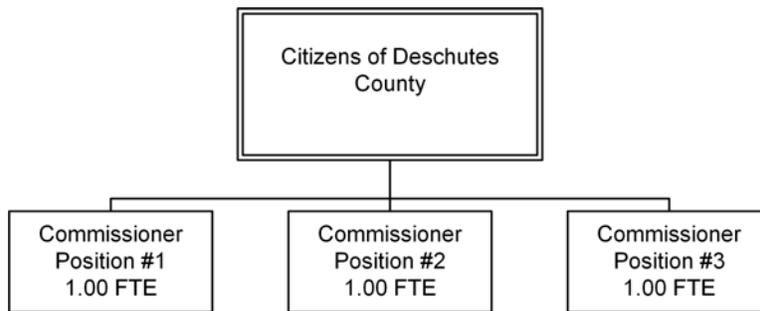
- AOC Membership Committee Representative
- Central Oregon Health Council
- Central Oregon Area Commission on Transportation
- Central Oregon Regional Solutions Advisory Committee
- Central Oregon Visitors' Association (COVA)
- Coordinated Houseless Response Office
- Deschutes County Audit Committee
- Deschutes County Behavioral Health Advisory Committee liaison
- Deschutes County Fair Association
- Economic Development Advisory Committee - Sisters
- Hospital Facility Authority Board
- Project Wildfire
- Local Government Advisory Committee for Oregon
- Sisters Vision Implementation Team
- Sisters Park & Recreation District – Budget Committee
- Sunriver Chamber of Commerce

Commissioner Phil Chang



- Association of Oregon Counties - Legislative Committee
- Bend Metropolitan Planning Organization (MPO)
- COIC Regional Housing Council
- Deschutes Basin Water Collaborative
- Deschutes Collaborative Forest Project
- Deschutes County Public Health Advisory Committee liaison
- Deschutes County Public Safety Coordinating Council
- Economic Development for Central Oregon (EDCO)
- Oregon Community Renewable Energy Program Advisory Committee
- Oregon Conservation Corps Advisory Board
- Redmond Economic Development Inc.
- Steering Committee of the Deschutes Trails Coalition

Organizational Chart



Budget Summary – Board of County Commissioners (Fund 628)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 88,660	\$ 116,069	\$ 109,254	\$ 57,812	\$ 57,812	\$ 57,812	(47.08)%
Interest Revenue	1,360	861	821	4,420	4,420	4,420	438.37 %
Interfund Charges	360,934	351,004	398,218	415,281	415,281	415,281	4.28 %
Transfers In	361,445	365,838	301,626	396,000	396,000	396,000	31.29 %
Total Resources	\$ 812,398	\$ 833,772	\$ 809,919	\$ 873,513	\$ 873,513	\$ 873,513	7.85 %
Personnel Services	\$ 439,547	\$ 461,004	\$ 500,864	\$ 552,547	\$ 552,547	\$ 552,547	10.32 %
Materials and Services	253,067	242,740	281,576	292,640	292,640	292,640	3.93 %
Transfers Out	3,715	3,716	3,715	3,565	3,565	3,565	(4.04)%
Contingency	—	—	23,764	24,761	24,761	24,761	4.20 %
Total Requirements	\$ 696,329	\$ 707,460	\$ 809,919	\$ 873,513	\$ 873,513	\$ 873,513	7.85 %

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Budget Summary – General Fund (Fund 001-00)

This fund accounts for the financial operations of the County which are not accounted for in any other fund.

Principal sources of revenue are property taxes and revenues from the State of Oregon and federal government.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$13,529,514	\$14,990,575	\$12,975,718	\$13,826,000	\$13,826,000	\$13,826,000	6.55 %
Federal Government Payments	587,028	641,983	641,835	691,130	691,130	691,130	7.68 %
State Government Payments	11,403,331	3,375,624	5,264,560	3,597,268	3,597,268	3,597,268	(31.67)%
Local Government Grants	—	—	11,000	11,000	11,000	11,000	— %
Property Taxes	31,441,994	33,122,601	34,758,173	35,943,071	37,710,000	37,710,000	8.49 %
Licenses and Permits	36,425	38,175	33,775	36,445	36,445	36,445	7.91 %
Other Tax	170,800	34,181	42,000	34,800	34,800	34,800	(17.14)%
Charges for Services	3,337,078	2,316,888	2,435,609	1,364,900	1,364,900	1,364,900	(43.96)%
Fines and Fees	79,060	83,059	83,029	83,029	83,029	83,029	— %
Interest Revenue	204,431	141,962	109,175	345,567	345,567	345,567	216.53 %
Other Non-Operational Revenue	54,338	45,576	—	47,278	47,278	47,278	— %
Interfund Charges	268,465	193,300	93,552	107,620	107,620	107,620	15.04 %
Transfers In	260,000	260,000	260,000	97,290	97,290	97,290	(62.58)%
Sales of Equipment	50,051	54,157	—	—	—	—	— %
Total Resources	\$61,422,514	\$55,298,081	\$56,708,426	\$56,185,398	\$57,952,327	\$57,952,327	2.19 %
Personnel Services	\$13,545,895	\$14,024,622	\$16,373,035	\$17,663,595	\$17,663,595	\$17,663,595	7.88 %
Materials and Services	12,667,548	5,341,026	7,918,174	6,864,083	6,953,283	6,953,283	(12.19)%
Capital Outlay	14,263	17,600	46,164	—	—	—	(100.00)%
Transfers Out	20,204,234	22,067,006	21,131,416	19,798,807	20,993,449	20,993,449	(0.65)%
Contingency	—	—	11,239,637	11,858,913	12,342,000	12,342,000	9.81 %
Total Requirements	\$46,431,939	\$41,450,253	\$56,708,426	\$56,185,398	\$57,952,327	\$57,952,327	2.19 %

The operating departments located in the General Fund are broken out by organizational unit and addressed in detail in other areas of this document as indicated below.

- 001-02 County Assessor's Office (narrative in Direct Services Section)
- 001-05 County Clerk's Office (narrative in Direct Services Section)
- 001-06 Board of Property Tax Appeals (narrative in Direct Services Section, County Clerk's Office)
- 001-11 District Attorney's Office (narrative in Public Safety Section)
- 001-12 Medical Examiner (narrative in Public Safety Section, District Attorney's Office)
- 001-18 Finance & Tax Department (narrative in Support Services Section)
- 001-23 Veterans' Services Office (narrative in Support Services Section, Administrative Services)
- 001-25 Property Management (narrative in Support Services Section, Administrative Services)

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COORDINATED HOUSELESS RESPONSE OFFICE (CHRO)

Serving Deschutes County and the Cities of Bend, Redmond, Sisters, and La Pine.

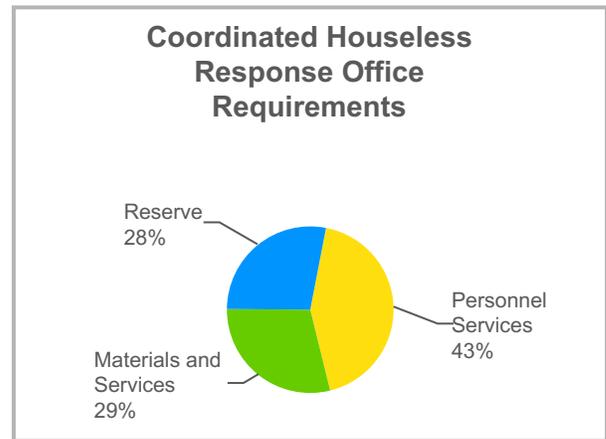
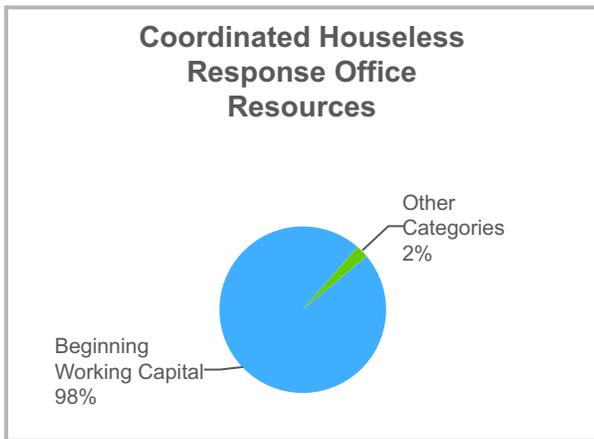
Interim Department Director: Erik Kropp

☎: (541) 241-8740

✉: HouselessOffice@Deschutes.org

🌐: www.Deschutes.org/Houseless

Coordinated Houselessness Summary	
Total Budget	\$ 809,100
Budget Change	(19.09)%
Total Staff	2.00 FTE
Staff Change	—



Department Overview

The 2022 Legislature passed HB 4123 to establish locally led, regional housing coordination through eight (8) pilots across the state. Deschutes County and the Cities of Bend, La Pine, Sisters, and Redmond are recipients of House Bill 4123, which provides \$1 million in funding to operationalize a coordinated office to strengthen our communities’ houseless response system and to support homelessness solutions for our community. These pilots are intended to leverage and coordinate existing work in the community and identify gaps in partnership with existing service providers.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Established Governing Board.
- Requested and secured emergency funding from incoming Governor’s Administration.
- Developed administrative work plan for upcoming fiscal year.
- On track to meet HB 4123 requirements for establishing Office.

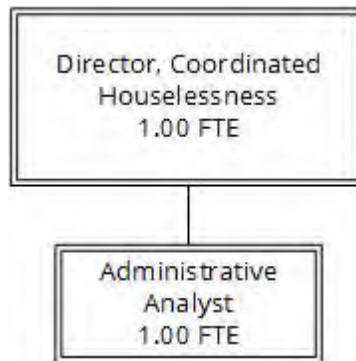
Fiscal Issues

- Funding was one-time from State Legislature. Securing ongoing operational funding is a current challenge.

Operational Challenges

- Still in startup mode, creating operational infrastructure across agencies.
- Establishing the role of the Coordinated Office and various member/partner entities.
- Expanding the Office’s capacity to respond to wide-ranging community needs.

Organizational Chart



Budget Summary - Coordinated Effort on Houselessness (Fund 205)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ —	\$ —	\$ —	\$ 789,400	\$ 789,400	\$ 789,400	— %
State Government Payments	—	—	1,000,000	—	—	—	(100)%
Interest Revenue	—	—	—	19,700	19,700	19,700	— %
Total Resources	\$ —	\$ —	\$1,000,000	\$ 809,100	\$ 809,100	\$ 809,100	(19)%
Personnel Services	\$ —	\$ —	\$ 274,664	\$ 344,054	\$ 344,054	\$ 344,054	25 %
Materials and Services	—	—	225,336	236,835	236,835	236,835	5 %
Reserve	—	—	500,000	228,211	228,211	228,211	(54)%
Total Requirements	\$ —	\$ —	\$1,000,000	\$ 809,100	\$ 809,100	\$ 809,100	(19)%

VETERANS' SERVICES

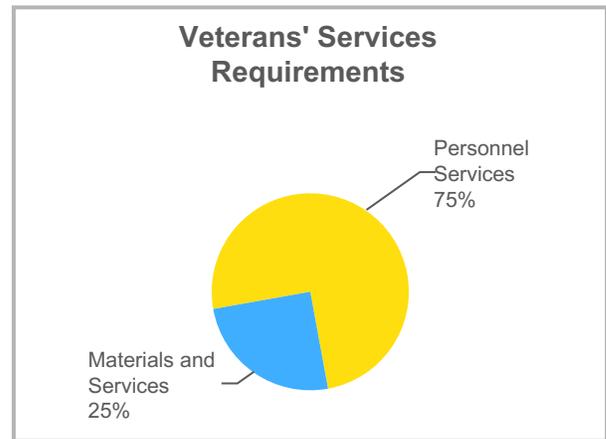
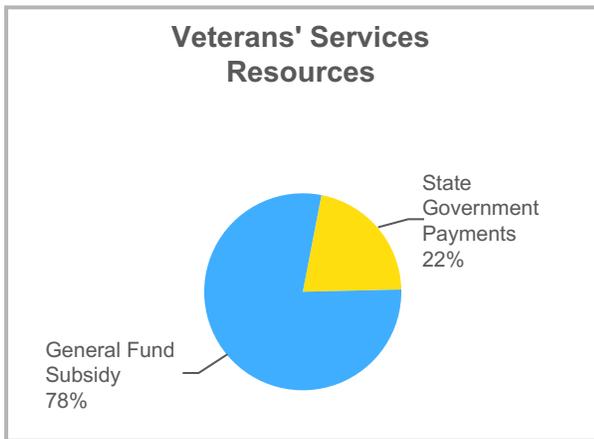
Provide the Veterans and family members of Deschutes County with timely access to services.

Department Director: Keith MacNamara

☎: 541-385-3214

✉ vets@deschutes.org

Veterans' Services Summary	
Total Budget	\$ 843,336
Budget Change	3.31 %
Total Staff	5.00 FTE
Staff Change	—



Department Overview

State payments and County General Fund supporting Veterans' Services which advocates for and assists veterans and their family members in applying for benefits that may be available to them.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Maintained a 10 day or less wait time for services.
- Provided services to 1,253 veterans and family members this year.
- Brought in over \$1.6 million to our veterans this year.

Fiscal Issues

- Increased cost associated with reclassifying a staff member.

Operational Challenges

- Maintaining the 10 day wait time for services.
- Conducting outreach services to other areas of the county.

Organizational Chart



Budget Summary - Veterans' Services (Fund 001-23)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
State Government Payments	\$ 158,931	\$ 182,018	\$ 214,836	\$ 182,000	\$ 182,000	\$ 182,000	(15.28)%
General Fund	455,193	583,542	601,496	661,336	661,336	661,336	9.95 %
Total Resources	\$ 614,124	\$ 765,560	\$ 816,332	\$ 843,336	\$ 843,336	\$ 843,336	3.31 %
Personnel Services	\$ 433,133	\$ 523,970	\$ 594,716	\$ 629,044	\$ 629,044	\$ 629,044	5.77 %
Materials and Services	177,558	238,358	214,674	211,060	211,060	211,060	(1.68)%
Transfers Out	3,432	3,232	6,942	3,232	3,232	3,232	(53.44)%
Total Requirements	\$ 614,124	\$ 765,560	\$ 816,332	\$ 843,336	\$ 843,336	\$ 843,336	3.31 %

PROPERTY MANAGEMENT

Cost effectively manage the County's real estate portfolio, advise the Board of County Commissioners of property acquisition and disposition opportunities, and provide quality customer service to those we serve.

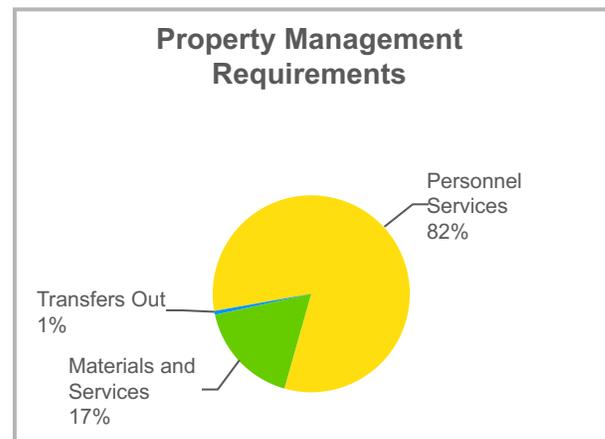
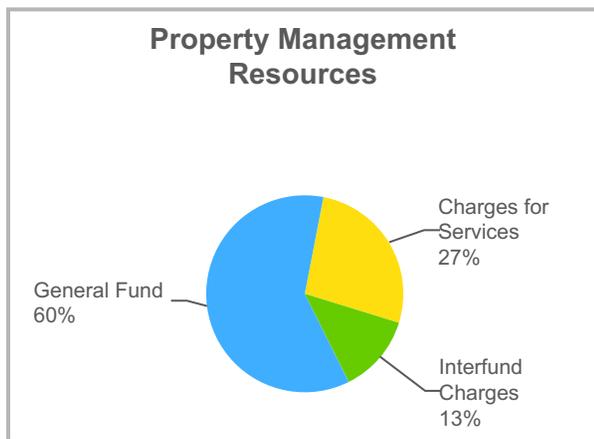
Department Director: Kristie Bollinger

☎: 541-385-1414

✉: Kristie.Bollinger@deschutes.org

🌐: <https://www.deschutes.org/property>

Property Management Summary	
Total Budget	\$ 543,006
Budget Change	6.11 %
Total Staff	3.00 FTE
Staff Change	—



Department Overview

County Property Management is fiscally supported by the General Fund, land sale proceeds, and project development funds. Staff in this program manage the acquisition and disposition of County real estate, manage leasing activity, provide project management, and research and resolve complex issues related to County-owned real estate.

SUCCESSSES AND CHALLENGES

Significant Accomplishments

- Recruited and added a management analyst to Property Management.
- Completed real property auction, resulting in the disposition of 10 properties with gross proceeds of \$702,600; and the disposition of two properties post-auction with gross sales proceeds of \$94,610.
- Executed Purchase and Sale Agreement to disposition 7.12-acre “Simpson property” for the development of affordable housing.
- Disposition of 8.32-acre “Cinder Pit property” to City of Redmond for the development of affordable housing.
- Acquired 0.10-acre property in downtown core for potential future redevelopment.

- Completed the 'Notice of Proposed Sale with Intent to Relocate Historic Structure' for the AJ Tucker Building as required by the City of Bend Landmarks Commissioner prior to razing building to accommodate Courthouse Expansion Project.
- Completed Administrative Policy titled, Removal of Unsafe Encampments Located on County-owned Property.

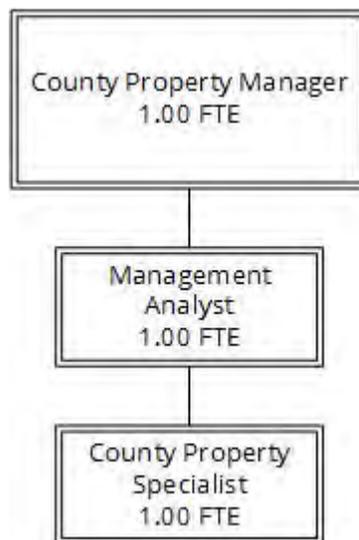
Fiscal Issues

- With encampments continuing to increase on County-owned properties, the amount of accumulated trash and debris continues to grow. The cost to complete organized encampment cleanups would be substantial.
- Increased costs for goods and services.

Operational Challenges

- Onboarding new management analyst to provide added capacity in Property Management.
- Continued increase of workload demands including complex project management and competing priorities.

Organizational Chart



Budget Summary - Property Management (Fund 001-25)

This fund receives Foreclosed Land Sales revenue (Charges for Services) and Interfund revenue from the Project Development & Debt Reserve Fund to help subsidize Property Management program costs.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Charges for Services	101,804	100,000	145,000	145,000	145,000	145,000	— %
Interfund Charges	20,000	50,000	70,000	70,000	70,000	70,000	— %
General Fund	194,210	213,672	296,757	328,006	328,006	328,006	10.53 %
Total Resources	\$ 316,013	\$ 363,672	\$ 511,757	\$ 543,006	\$ 543,006	\$ 543,006	6.11 %
Personnel Services	\$ 260,751	\$ 279,530	\$ 412,375	\$ 446,206	\$ 446,206	\$ 446,206	8.20 %
Materials and Services	51,865	80,744	95,984	93,352	93,352	93,352	(2.74)%
Transfers Out	3,398	3,398	3,398	3,448	3,448	3,448	1.47 %
Total Requirements	\$ 316,013	\$ 363,672	\$ 511,757	\$ 543,006	\$ 543,006	\$ 543,006	6.11 %

Budget Summary - Project Development & Debt Reserve (Fund 090)

The Project Development fund receives lease revenue from non-County tenants and certain County departments, and sales proceeds from non-foreclosed County-owned property. Debt service related to the acquisition or development of County assets (buildings), along with expenses to maintain County-owned unimproved land are included in this fund.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$2,610,554	\$3,153,899	\$2,605,101	\$2,375,925	\$2,375,925	\$2,375,925	(8.80)%
Charges for Services	250	34,670	12,000	9,000	9,000	9,000	(25.00)%
Interest Revenue	54,451	20,619	12,845	47,161	47,161	47,161	267.16 %
Other Non-Operational Revenue	294,881	453,500	364,064	316,217	316,217	316,217	(13.14)%
Interfund Charges	490,403	490,459	490,403	490,704	490,704	490,704	0.06 %
Transfers In	1,000,000	2,600,000	—	—	—	—	— %
Sales of Equipment	—	1,654,939	850,000	225,000	225,000	225,000	(73.53)%
Total Resources	\$4,450,539	\$8,408,086	\$4,334,412	\$3,464,007	\$3,464,007	\$3,464,007	(20.08)%
Materials and Services	\$ 130,661	\$ 515,467	\$ 371,157	\$ 378,000	\$ 378,000	\$ 378,000	1.84 %
Capital Outlay	—	4,679,951	2,941,759	2,507,790	2,507,790	2,507,790	(14.75)%
Transfers Out	1,165,979	705,104	1,021,496	578,217	578,217	578,217	(43.40)%
Total Requirements	\$1,296,640	\$5,900,522	\$4,334,412	\$3,464,007	\$3,464,007	\$3,464,007	(20.08)%

Budget Summary - Park Development Fees (Fund 132)

During the land use approval process for the development of subdivisions and land partitions, developers can pay a fee in lieu of park development. Fees collected are utilized to fund certain improvement projects and certain expenses to maintain County-owned park designated property.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 4,491	\$ 8,443	\$ 39,978	\$ 75,681	\$ 75,681	\$ 75,681	89.31 %
Interest Revenue	73	142	104	1,900	1,900	1,900	1726.92 %
Licenses and Permits	4,900	32,200	57,000	10,000	10,000	10,000	(82.46)%
Total Resources	\$ 9,464	\$ 40,785	\$ 97,082	\$ 87,581	\$ 87,581	\$ 87,581	(9.79)%
Materials and Services	\$ 1,021	\$ 534	\$ 97,082	\$ 87,581	\$ 87,581	\$ 87,581	(9.79)%
Total Requirements	\$ 1,021	\$ 534	\$ 97,082	\$ 87,581	\$ 87,581	\$ 87,581	(9.79)%

Budget Summary - Foreclosed Land Sales (Fund 140)

The Foreclosed Land Sales fund receives a portion of proceeds from sales of tax foreclosed properties that were acquired by the County due to nonpayment of property taxes. Expenses related to cleanup, maintenance, or certain administrative costs related to tax foreclosed properties are included in this fund.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 131,583	\$ 154,660	\$ 155,361	\$ 157,123	\$ 157,123	\$ 157,123	1.13 %
Charges for Services	120,498	46,990	143,718	140,712	140,712	140,712	(2.09)%
Interest Revenue	1,060	740	778	3,928	3,928	3,928	404.88 %
Total Resources	\$ 253,141	\$ 202,390	\$ 299,857	\$ 301,763	\$ 301,763	\$ 301,763	0.64 %
Materials and Services	\$ 98,481	\$ 46,565	\$ 143,142	\$ 140,712	\$ 140,712	\$ 140,712	(1.70)%
Contingency	—	—	156,715	161,051	161,051	161,051	2.77 %
Total Requirements	\$ 98,481	\$ 46,565	\$ 299,857	\$ 301,763	\$ 301,763	\$ 301,763	0.64 %

RISK MANAGEMENT

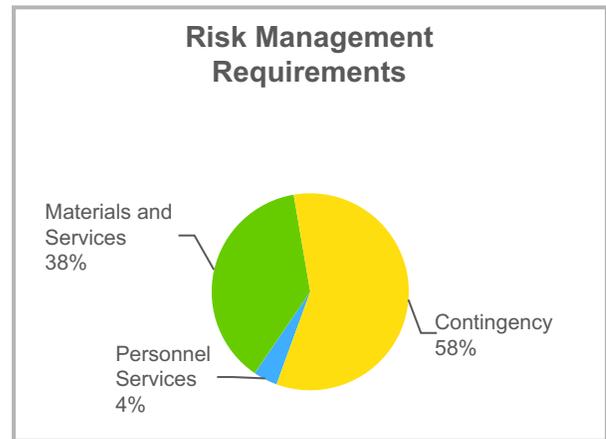
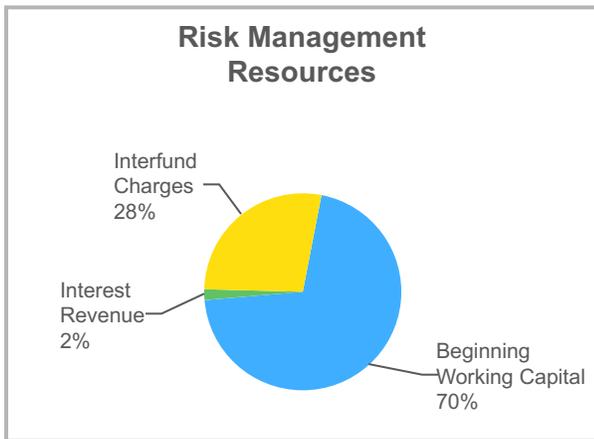
Keep employees safe and protect County assets.

Department Director: Erik Kropp

☎: 541-330-4631

✉ Risk@deschutes.org

Risk Management Summary	
Total Budget	\$ 11,364,344
Budget Change	3.32 %
Total Staff	3.25 FTE
Staff Change	—



Department Overview

Risk Management oversees the County's Safety Program; operates SkidCar; coordinates, reviews, and approves event permits; and manages workers' compensation, general liability, property, vehicle and unemployment insurance programs/services.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Automated SkidCar sign-up and payment.
- Worked with Legal Counsel on two challenging settlements.
- Maintained adequate reserves.

Fiscal Issues

- Increased costs associated with vehicle damage.
- Increased medical costs for workers' compensation claims.
- Increased costs related to workers' compensation PTSD claims.
- Increased costs to purchase excess general liability insurance.

Operational Challenges

- Continuing to purchase cyber-security insurance in a difficult market. Rates increase every year and there is pressure to increase the self-insured retention.
- Issuing event permits that allow commercial events in the rural county which result in neighbor complaints.

Organizational Chart



Budget Summary - Risk Management (Fund 670)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 8,676,750	\$ 9,521,450	\$ 7,687,180	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	4.07 %
Charges for Services	40,508	1,282,541	36,180	32,200	32,200	32,200	(11.00)%
Interest Revenue	100,030	50,142	49,346	200,000	200,000	200,000	305.30 %
Interfund Charges	3,099,043	3,076,757	3,225,951	3,132,144	3,132,144	3,132,144	(2.91)%
Total Resources	\$11,916,330	\$13,930,889	\$10,998,657	\$11,364,344	\$11,364,344	\$11,364,344	3.32 %
Personnel Services	\$ 283,310	\$ 319,890	\$ 320,789	\$ 452,463	\$ 452,463	\$ 452,463	41.05 %
Materials and Services	2,108,070	4,662,561	5,567,017	4,291,984	4,291,984	4,291,984	(22.90)%
Transfers Out	3,500	3,500	3,500	3,500	3,500	3,500	— %
Contingency	—	—	5,107,351	6,616,397	6,616,397	6,616,397	29.55 %
Total Requirements	\$ 2,394,880	\$ 4,985,951	\$10,998,657	\$11,364,344	\$11,364,344	\$11,364,344	3.32 %

ADMINISTRATIVE SERVICES

Provide the organizational leadership and support that connects policy to performance to benefit the residents of Deschutes County.

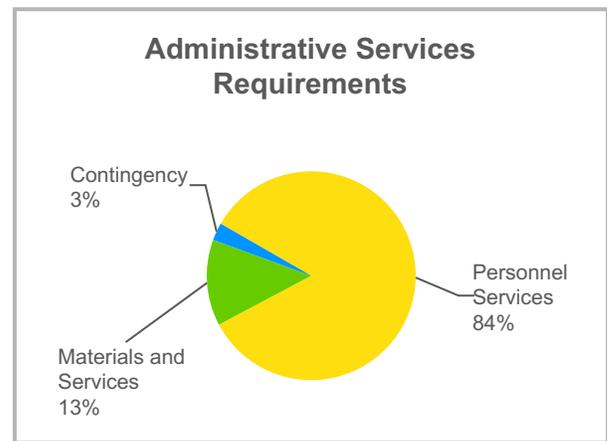
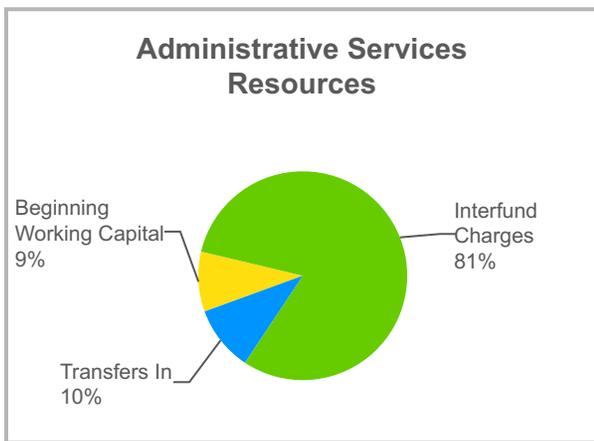
County Administrator: Nick LeLack

☎: 541-388-6570

✉ admin@deschutes.org

🌐 www.deschutes.org/administration

Administrative Services	
Total Budget	\$ 2,246,234
Budget Change	0.51 %
Total Staff	9.75 FTE
Staff Change	0.00



Department Overview

The Administrative Services Department provides general oversight and direction, both in terms of planning for the County's long-term financial and organizational health and managing the day-to-day operations of one of Central Oregon's largest employers.

Administrative Services also provides oversight of the Video Lottery, Economic Development, Taylor Grazing and Coordinated Houseless Response Office Funds.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Partnered with Human Resources to recruit for and hire a new Community Justice Director, Solid Waste Director, Community Development Director, Chief Financial Officer, IT Director, Health Services Director, County Forester, Fire Adapted Communities Coordinator, Board Executive Assistant, Strategic Initiatives Manager, Grants and Operations Specialist, Performance Auditor, and Public Information Officer.
- Facilitated process to hire new Medical Examiner.

- Implemented the Commercial Property Assessed Clean Energy (CPACE) finance program, which enables commercial property owners to obtain 100% long-term, fixed-rate financing for energy efficiency, renewable energy, water conservation, and seismic rehabilitation projects.
- Implemented the County's first Wolf Depredation Compensation Committee.
- Transitioned Cannabis Advisory Panel from CDD to Administration.
- With funding from the State of Oregon and working with the cities in Deschutes County, formed and started the Coordinated Houseless Response Office.
- Applied for and obtained a \$1 million Oregon Department of Energy grant for Mt. Bachelor.
- Initiated Camping Feasibility Study Request for Proposals and awarded a contractor to conduct the study.
- The County approved two new Economic Development Loans and converted one loan to a grant under the EDCO Forgivable Loan Program. This created 21 new jobs across three companies and provided loans and grants in the amount of \$32,500.
- Organized bi-monthly coffee with a Commissioner events.
- The County partnered with Kor Community Land Trust by joining their pilot Workforce Housing Program. This program provides an opportunity for eligible County employees to apply for affordable home ownership.
- Transitioned the County's newsletter from quarterly to monthly.
- Launched a new podcast – Inside Deschutes County.
- Saw substantial growth of the Deschutes County Instagram page over the past eight months, increasing followers by 2,400% and reach by 255%. Since the launch of the Deschutes County Health Services Instagram page in January 2023, we've reached nearly 38,000 unique accounts.
- Internal audit report satisfaction at 91%. Internal Audit issued recent performance audits that included recommendations for positive change in: Adult parole and probation cash handling, Administration and risk management cash handling, Assessor cash handling, Initial cybersecurity assessment, Justice court cash handling, Sheriff's Office comprehensive cash handling, vacation and sick leave, Elected District Attorney transition, Personal information data privacy – initial assessment, and Treasurer transition 2022.
- Internal audit provided follow-up to all unresolved recommendations, including issuance of follow-ups for: 2022 global follow-up, County Clerk transition 2021, Munis part III (Pcards), 2021 County fair ticketing, Adult parole and probation cash handling, Munis part IV (Analyses), Management of pandemic case investigation and contact tracing, Administration and risk management cash handling, second follow-up on outside recommendations performed by Prosecutors' Center for Excellence (PCE) for the District Attorney's Office, and ongoing monitoring of anonymous hotline.
- Internal Audit with involvement of the County's Audit Committee updated the County Code regarding the addition of a performance auditor position.
- Internal Audit coordinated with the Audit Committee on selection of external auditors for fiscal years 2023 through 2027. Moss Adams, LLP was the successful audit firm.

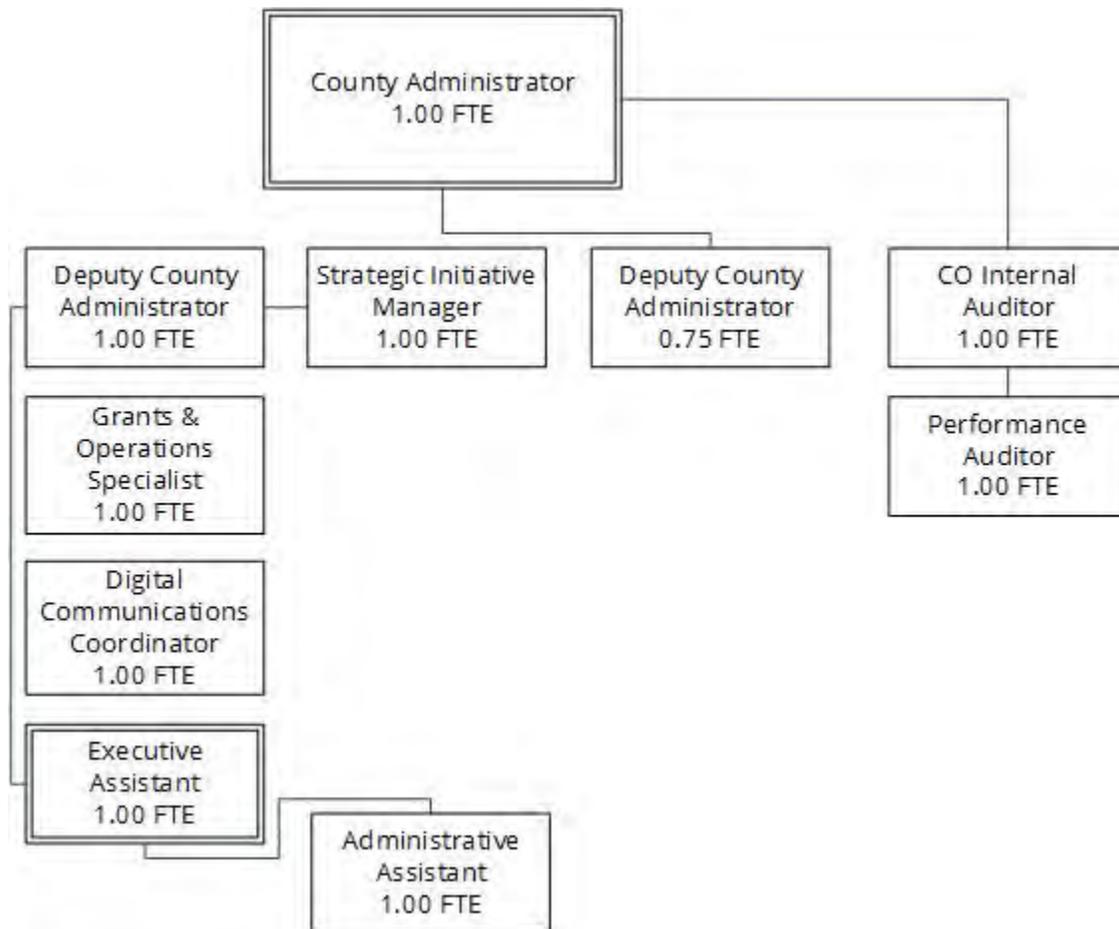
Fiscal Issues

- Working with the Board of County Commissioners, Finance and Facilities on funding for near and medium term capital projects.

Operational Challenges

- Continued work with the Coordinated Houseless Response Office to have the strategic plan adopted and continue implementation.
- Upcoming organizational transitions include hiring a new County Internal Auditor. The County Internal Auditor has been with the County over 21 years and over that time issued over 100 audit reports.
- Developing an appropriate Internal Audit biennial work plan that properly addresses the needs of the County.

Organizational Chart



Budget Summary - Administrative Services (Fund 625)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 245,302	\$ 337,108	\$ 249,392	\$ 207,520	\$ 207,520	\$ 207,520	(16.79)%
State Government Payments	16,335	—	—	—	—	—	— %
Charges for Services	(2,414)	(65)	50	—	—	—	(100.00)%
Interest Revenue	3,742	2,202	2,261	7,700	7,700	7,700	240.56 %
Interfund Charges	1,435,598	1,447,684	1,746,509	1,804,435	1,804,435	1,804,435	3.32 %
Transfers In	40,000	86,579	236,579	226,579	226,579	226,579	(4.23)%
Total Resources	\$1,738,564	\$1,873,508	\$2,234,791	\$2,246,234	\$2,246,234	\$2,246,234	0.51 %
Personnel Services	\$1,186,938	\$1,380,865	\$1,878,990	\$1,884,706	\$1,884,706	\$1,884,706	0.30 %
Materials and Services	214,517	235,391	292,644	299,558	299,558	299,558	2.36 %
Contingency	—	—	63,157	61,970	61,970	61,970	(1.88)%
Total Requirements	\$1,401,455	\$1,616,257	\$2,234,791	\$2,246,234	\$2,246,234	\$2,246,234	0.51 %

Budget Summary - Economic Development (Fund 050)

Interfund transfers, loan repayment and interest revenues for loans and grants to private businesses and not-for-profit organizations.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 106,787	\$ 120,946	\$ 255,474	\$ 324,394	\$ 324,394	\$ 324,394	26.98 %
Interest Revenue	15,121	3,197	1,065	8,100	8,100	8,100	660.56 %
Other Non-Operational Revenue	63,238	74,656	26,109	—	—	—	(100.00)%
Transfers In	—	110,000	—	—	—	—	— %
Total Resources	\$ 185,146	\$ 308,799	\$ 282,648	\$ 332,494	\$ 332,494	\$ 332,494	17.64 %
Materials and Services	\$ 64,200	\$ —	\$ 282,648	\$ 332,494	\$ 332,494	\$ 332,494	17.64 %
Total Requirements	\$ 64,200	\$ —	\$ 282,648	\$ 332,494	\$ 332,494	\$ 332,494	17.64 %

Budget Summary - Law Library (Fund 120)

The Law Library provides legal resources targeting the general public and attorneys. Beginning in 2016, Deschutes County began contracting with the Deschutes Public Library to provide law library services. The majority of funding for the Law Library comes from the Oregon Judicial Department based on civil action filing fees from the Deschutes County Circuit Court.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 285,198	\$ 210,295	\$ 170,000	\$ 137,867	\$ 137,867	\$ 137,867	(18.90)%
State Government Payments	75,585	121,793	121,792	121,792	121,792	121,792	— %
Interest Revenue	2,647	1,236	1,367	3,500	3,500	3,500	156.04 %
Total Resources	\$ 363,429	\$ 333,324	\$ 293,159	\$ 263,159	\$ 263,159	\$ 263,159	(10.23)%
Materials and Services	\$ 153,134	\$ 156,680	\$ 205,046	\$ 229,758	\$ 229,758	\$ 229,758	12.05 %
Contingency	—	—	88,113	33,401	33,401	33,401	(62.09)%
Total Requirements	\$ 153,134	\$ 156,680	\$ 293,159	\$ 263,159	\$ 263,159	\$ 263,159	(10.23)%

Budget Summary - Taylor Grazing (Fund 155)

Federal funds administered by the State of Oregon for range-land improvement.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	55,432	45,781	52,865	31,794	31,794	31,794	(39.86)%
State Government Payments	4,802	442	6,000	6,000	6,000	6,000	— %
Interest Revenue	546	255	266	266	266	266	— %
Total Resources	\$ 60,781	\$ 46,477	\$ 59,131	\$ 38,060	\$ 38,060	\$ 38,060	(35.63)%
Materials and Services	\$ —	\$ —	\$ 29,131	\$ 8,060	\$ 8,060	\$ 8,060	(72.33)%
Transfers Out	15,000	15,000	30,000	30,000	30,000	30,000	— %
Total Requirements	15,000	15,000	59,131	38,060	38,060	38,060	(35.63)%

Budget Summary - Video Lottery (Fund 165)

State video lottery apportionment for activities promoting economic development.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 590,482	\$1,249,554	\$1,108,925	\$1,047,460	\$1,047,460	\$1,047,460	(5.54)%
State Government Payments	1,187,354	1,096,416	1,080,000	1,176,015	1,176,015	1,176,015	8.89 %
Interest Revenue	7,109	5,140	5,138	24,700	24,700	24,700	380.73 %
Total Resources	\$1,784,945	\$2,351,110	\$2,194,063	\$2,248,175	\$2,248,175	\$2,248,175	2.47 %
Materials and Services	\$ 535,391	\$1,063,600	\$1,296,681	\$1,133,751	\$1,133,751	\$1,133,751	(12.57)%
Transfers Out	—	110,000	—	100,000	100,000	100,000	— %
Contingency	—	—	897,382	1,014,424	1,014,424	1,014,424	13.04 %
Total Requirements	\$ 535,391	\$1,173,600	\$2,194,063	\$2,248,175	\$2,248,175	\$2,248,175	2.47 %

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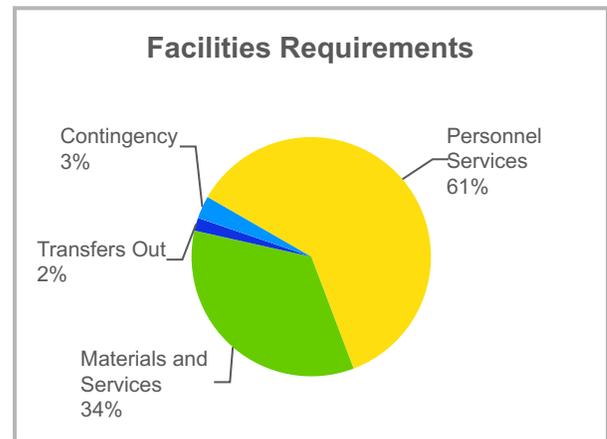
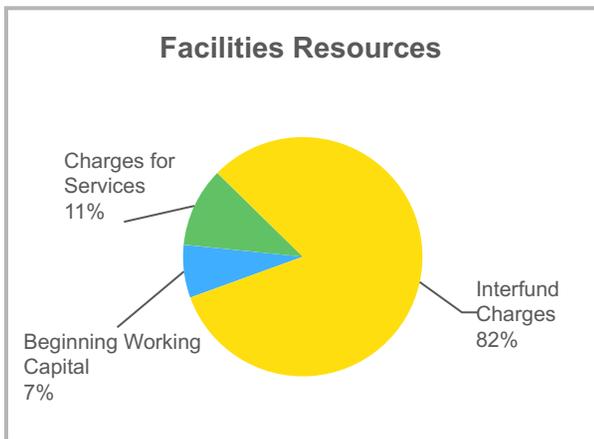
FACILITIES

Develop and manage County-owned facilities and buildings to protect and enhance the value of public assets, provide a safe and efficient workplace for County employees and visitors and support future opportunities for community improvement.

Department Director: Lee Randall

☎: 541-617-4711

Facilities	
Total Budget	\$ 5,651,926
Budget Change	12.11 %
Total Staff	26.75 FTE
Staff Change	1.75



Department Overview

The Facilities Department provides facility management, capital project management, building and grounds maintenance, and custodial services for County-owned and/or operated facilities and grounds. The Facilities Department includes facility management, building and grounds maintenance and custodial services.

FACILITY MANAGEMENT

- Long-term planning and project management of capital asset replacement (roof replacement, HVAC equipment, generators, parking lot maintenance, etc.).
- Development and execution of remodel and new construction projects in coordination with County Property Management Department.
- Facilities-related services and procurement (mail courier, archives pickup and delivery, appliances, furniture purchasing and installation, pest control).
- Annual compliance testing for fire and life safety systems.

BUILDING AND GROUND MAINTENANCE

- Maintenance and repair of all building management systems (mechanical, electrical, plumbing, emergency power generation, fire alarm, and fire sprinkler).
- Upkeep and replacement of all interior and exterior building finishes and specialty equipment (paint, drywall, carpet, hard floors, cabinetry, roof repair, and signage).
- Door hardware maintenance and repair, re-keying and replacement of lock sets; maintenance and installation of all electronic access control components.
- Maintenance of grounds and hardscapes including irrigation systems, lawns, flower beds, sidewalk replacement, parking lot seal coating and striping, snow removal, and parking lot signage.

CUSTODIAL SERVICES

- Daily and deep cleaning, hard floor maintenance, and carpet cleaning.

SUCCESSES AND CHALLENGES

Significant Accomplishments

- Completed significant sidewalk repair and replacement projects at four sites.
- Completed the first phase of planned HVAC equipment replacement at the Juvenile Community Justice facility and Direct Digital Controls (DDC) upgrades at the South County Services Center in La Pine, and at five buildings in Bend and Redmond.
- Continued focus on major exterior building envelope maintenance with the re-painting of building exteriors at two facilities.
- Completed construction of the Adult Parole & Probation project.
- Completed the remodel of 244 Kingwood on the North County Campus in Redmond.
- Continued design development of the Courthouse expansion project.

Fiscal Issues

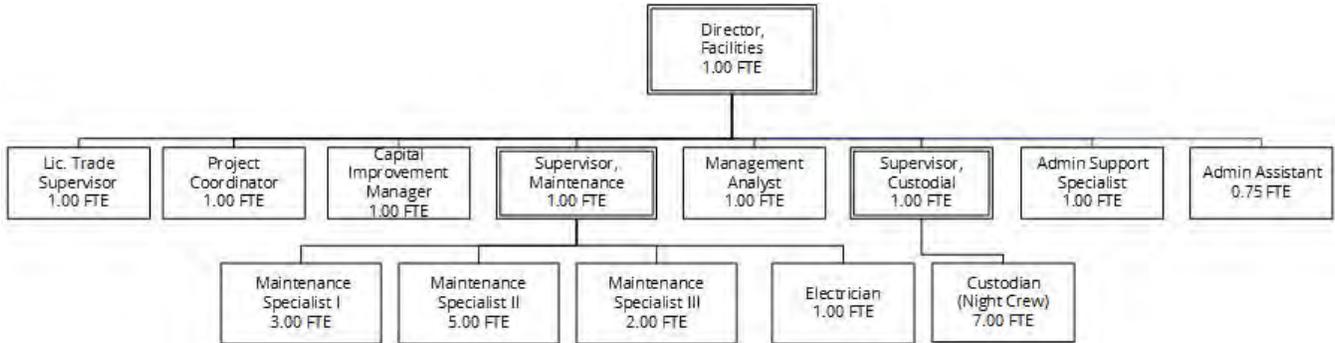
- Identifying future costs of major capital asset replacement (hardscapes, HVAC systems, and roofs) and establishing replacement schedules that align with projected revenues.
- Managing the increased costs of materials, labor, and equipment and the age of County facilities.
- Preparing for increases in custodial costs for standard services and the additional cost of increased service levels due to increased building occupancy.
- Managing conceptual budget estimates for capital projects in a changing construction environment.

Operational Challenges

- Expanding department capacity to respond to increased work order load generated by county-wide growth and the age of facilities.
- Management and delivery of significant multi-year capital construction projects including the Courthouse expansion and Public Safety Campus projects.

- Maintaining service delivery levels for furniture reconfiguration, flooring replacements, safety and security improvements and minor remodels in response to the growth of direct service departments.

Organizational Chart



Budget Summary - Facilities (Fund 620)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 852,811	\$ 818,765	\$ 617,362	\$ 404,297	\$ 404,297	\$ 404,297	(34.51)%
Federal Government Payments	17,436	(1,737)	—	—	—	—	— %
State Government Payments	106,607	—	—	—	—	—	— %
Charges for Services	548,065	569,568	577,476	605,149	605,149	605,149	4.79 %
Interest Revenue	11,158	5,155	5,364	14,150	14,150	14,150	163.80 %
Interfund Charges	3,108,799	3,279,037	3,841,005	4,628,330	4,628,330	4,628,330	20.50 %
Total Resources	\$4,644,875	\$4,670,788	\$5,041,208	\$5,651,926	\$5,651,926	\$5,651,926	12.11 %
Personnel Services	\$2,234,440	\$2,406,020	\$3,010,058	\$3,433,367	\$3,433,367	\$3,433,367	14.06 %
Materials and Services	1,524,749	1,621,812	1,767,617	1,931,322	1,931,322	1,931,322	9.26 %
Capital Outlay	8,491	9,463	15,000	15,000	15,000	15,000	— %
Transfers Out	58,430	60,695	71,810	100,095	100,095	100,095	39.39 %
Contingency	—	—	176,723	172,142	172,142	172,142	(2.59)%
Total Requirements	\$3,826,110	\$4,097,989	\$5,041,208	\$5,651,926	\$5,651,926	\$5,651,926	12.11 %

Budget Summary - General County Projects (Fund 070)

This fund was established to provide resources for higher-cost facilities maintenance items and for improving and remodeling County buildings. Revenue comes from an approximately 3-cent portion of the County's property tax levy and occasional transfers from the County General Fund.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 764,035	\$ 706,004	\$ 633,846	\$ 755,201	\$ 755,201	\$ 755,201	19.15 %
Property Taxes	987,971	1,039,626	1,074,995	1,167,000	1,167,000	1,167,000	8.56 %
Charges for Services	3,160	4,095	3,000	—	—	—	(100.00)%
Interest Revenue	13,503	6,109	5,695	16,992	16,992	16,992	198.37 %
Interfund Charges	—	—	55,000	—	—	—	(100.00)%
Transfers In	750,000	650,000	500,000	1,559,500	1,559,500	1,559,500	211.90 %
Total Resources	\$2,518,669	\$2,405,834	\$2,272,536	\$3,498,693	\$3,498,693	\$3,498,693	53.96 %
Materials and Services	\$ 811,183	\$1,385,123	\$1,754,369	\$2,374,228	\$2,374,228	\$2,374,228	35.33 %
Capital Outlay	1,001,483	215,188	310,000	916,000	916,000	916,000	195.48 %
Contingency	—	—	208,167	208,465	208,465	208,465	0.14 %
Total Requirements	\$1,812,665	\$1,600,312	\$2,272,536	\$3,498,693	\$3,498,693	\$3,498,693	53.96 %

Budget Summary - Park Acquisition & Development (Fund 130)

Resources from this fund can be used only for County-designated parks or future park planning. Revenue comes primarily from RV park apportionment funds from the state.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 576,920	\$ 740,419	\$ 672,487	\$ 802,770	\$ 802,770	\$ 802,770	19.37 %
State Government Payments	381,435	310,978	350,000	348,000	348,000	348,000	(0.57)%
Interest Revenue	6,296	3,972	3,977	20,000	20,000	20,000	402.89 %
Total Resources	\$ 964,651	\$1,055,369	\$1,026,464	\$1,170,770	\$1,170,770	\$1,170,770	14.06 %
Materials and Services	\$ 34,232	\$ 20,867	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	— %
Capital Outlay	—	—	300,000	300,000	300,000	300,000	— %
Transfers Out	190,000	190,000	190,000	190,000	190,000	190,000	— %
Contingency	—	—	423,964	568,270	568,270	568,270	34.04 %
Total Requirements	\$ 224,232	\$ 210,867	\$1,026,464	\$1,170,770	\$1,170,770	\$1,170,770	14.06 %

Budget Summary - Campus Improvements (Fund 463)

This capital projects fund was established to provide resources for new capital construction and major remodels. Revenue comes from transfers from the General Capital Reserve (Fund 060).

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 4,893,063	\$ 4,387,684	\$ 8,177,350	\$ 2,948,125	\$ 2,948,125	\$ 2,948,125	(63.95)%
Charges for Services	—	834	215,000	—	—	—	(100.00)%
Interest Revenue	53,628	42,130	37,206	673,703	673,703	673,703	1710.74 %
Interfund Charges	915	—	560,000	50,000	50,000	50,000	(91.07)%
Transfers In	—	6,828,000	9,968,704	497,000	497,000	497,000	(95.01)%
Bond Proceeds	—	—	—	40,000,000	40,000,000	40,000,000	— %
Total Resources	\$ 4,947,606	\$11,258,648	\$18,958,260	\$44,168,828	\$44,168,828	\$44,168,828	132.98 %
Materials and Services	\$ 518,916	\$ 1,503,598	\$ 5,392,950	\$ 4,291,828	\$ 4,291,828	\$ 4,291,828	(20.42)%
Capital Outlay	41,007	1,048,344	13,565,310	9,425,000	9,425,000	9,425,000	(30.52)%
Reserve	—	—	—	30,452,000	30,452,000	30,452,000	— %
Total Requirements	\$ 559,923	\$ 2,551,942	\$18,958,260	\$44,168,828	\$44,168,828	\$44,168,828	132.98 %

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FINANCE/TAX

The Finance Department manages the financial activities of the County in accordance with generally accepted accounting standards, with prudence, integrity and transparency.

Chief Financial Officer, Robert Tintle

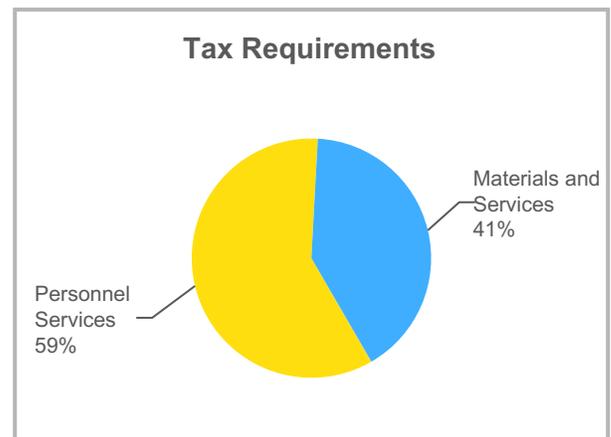
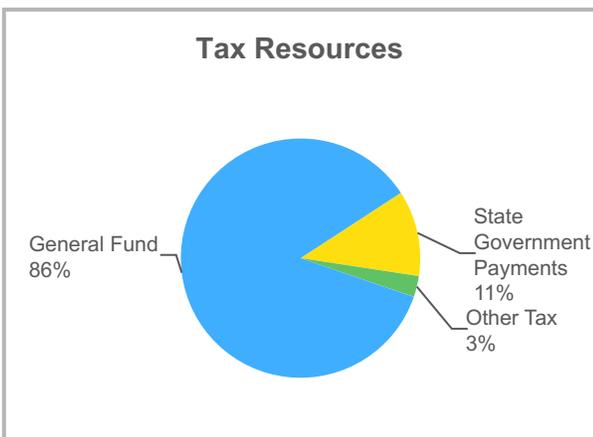
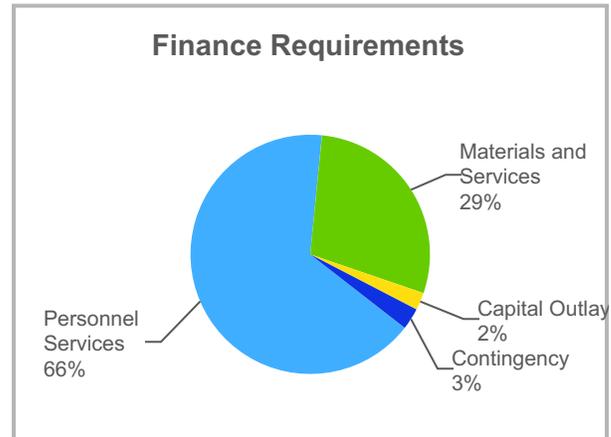
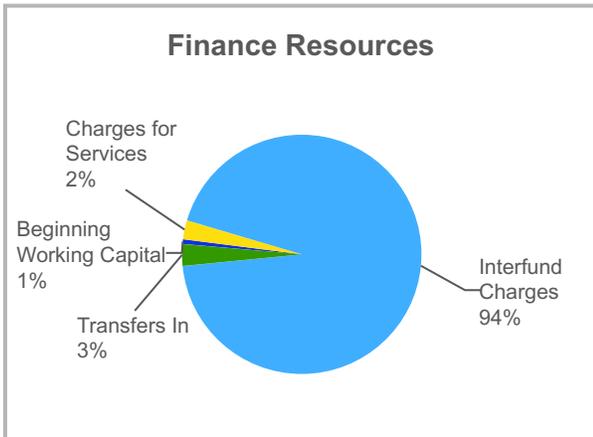
☎: 541-388-6559

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🌐: www.deschutes.org/finance

Finance Summary	
Total Budget	\$ 2,762,567
Budget Change	18.95 %
Total Staff	13.00 FTE
Staff Change	1.00

General Fund - Tax Summary	
Total Budget	\$ 940,770
Budget Change	3.92 %
Total Staff	6.50 FTE
Staff Change	—



Department Overview

The Finance Department manages all financial activities of the County including annual budget coordination, financial planning, internal and external financial reporting, general accounting, payroll, capital asset records, distribution of property taxes to all taxing districts, cash management and investments, dog licensing, collection and administration of the transient room tax, and administration of the County's long-term debt.

SUCSESSES AND CHALLENGES

Significant Accomplishments

- Deschutes County received the Triple Crown designation from the Government Finance Officers Association (GFOA) for fiscal year 2021. GFOA's special Triple Crown medallion recognizes governments who have received all three GFOA awards: the Certificate of Achievement for Excellence in Financial Reporting, the Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award. This is the third consecutive year the County has received the Triple Crown designation from the GFOA.
- With the onboarding of a new FTE dedicated to Transient Room Tax (TRT) compliance and reporting, along with a software update, the Tax Office was able to expand its reporting capabilities, enabling enhanced reporting by area, resort, and address details for rentals managed by property managers, and other analysis.
- Since implementing the dog licensing portal in 2020, online payments have increased from 31% to 60%. While online payments slightly increase merchant fees, there are substantial savings over manual processing of in person or mail-in licensing. The department continues to encourage the use of online licensing as the lower cost method for application and payment. Customers find the online process less burdensome, and it reduces the time to receive the dog tag.
- The County Administrator appointed a new Chief Financial Officer (CFO) and separately a new County Treasurer was elected to office. The CFO and Treasurer ensure timely and professional management and oversight of tax receipts, revenue, investments, and expenditures. The Board of County Commissioners established the responsibilities of the County Treasurer in Resolution No. 2023-020.
- Prepared and communicated the long-term financial forecast including projecting revenues, expenses, potential debt service obligations and other factors that may have a financial impact on the County.
- Expanded the use of DebtBook software to implement the requirements of the Governmental Accounting Standards Board (GASB) statement 96 (GASB-96) on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments.
- Entered into Full Faith and Credit Obligations, Series 2022 with a par amount of \$18.22 million for the Negus Waste Transfer Station Project. The bond matures June 1, 2043, and has an all-in true interest cost of \$3.36%.
- After working internally and with union leadership, the County aligned its pay period with the time collection period, which runs the 22nd of each month to the 21st of the month in which paychecks are issued. This change provided a more efficient and effective time reporting system and standardized pay periods for all County employees.

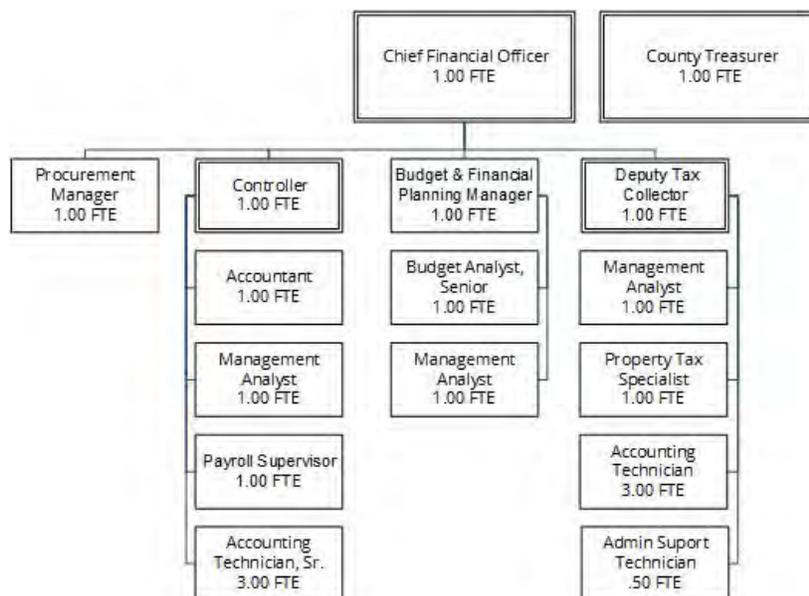
Fiscal Issues

- Monitor the main discretionary funds: General Fund, Transient Room Tax Fund (unallocated portion) and General Capital Reserve Fund. Update the long-term forecast as necessary for any material changes in revenues, expenditures, debt service or other assumptions. Additionally, monitor all major funds.
- With the continued inflation costs, increased mortgage rates, and uncertainty in the economy, some taxpayers may be impacted which could result in more delinquent taxes or foreclosures.
- Consider the timing of and funding sources for the Courthouse Expansion Project.

Operational Challenges

- Continue to improve efficiencies in the administration of the TRT program. As land use laws evolve, the TRT program will need to develop new workflow protocols and coordinate efforts with the Community Development Department to identify properties with unlawful ADU's in the initial registration process.
- Review and update the Transient Room Tax Ordinance to better align with the State's third-party intermediary requirements.
- Continue to improve efficiencies in the Enterprise ERP system (MUNIS), the County's financial, payroll and human resources software.
- A formally trained and dedicated central public procurement professional position within the Finance Department would provide a robust procurement function and contribute to lower costs, lower litigation risk, higher standardization and improved education and training of staff countywide. The procurement function also needs to evaluate current policies and practices on the use of procurement cards to improve the efficiency and effectiveness of the purchasing process.
- Finance will need to implement various new financial reporting standards as established by the Governmental Accounting Standards Board (GASB) to ensure financial statements are prepared in conformity with GAAP as applied to governmental units.

Organizational Chart



Budget Summary - Finance (Fund 630)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 409,931	\$ 173,373	\$ 112,739	\$ 17,837	\$ 17,837	\$ 17,837	(84.18)%
State Government Payments	5,910	—	—	—	—	—	— %
Charges for Services	81,997	69,903	90,446	70,446	70,446	70,446	(22.11)%
Interest Revenue	3,317	147	260	450	450	450	73.08 %
Interfund Charges	1,463,865	1,795,934	2,118,937	2,592,672	2,592,672	2,592,672	22.36 %
Transfers In	—	—	—	81,162	81,162	81,162	— %
Total Resources	\$1,965,020	\$2,039,358	\$2,322,382	\$2,762,567	\$2,762,567	\$2,762,567	18.95 %
Personnel Services	\$1,153,030	\$1,107,662	\$1,270,603	\$1,823,699	\$1,823,699	\$1,823,699	43.53 %
Materials and Services	638,618	879,370	1,024,406	792,931	792,931	792,931	(22.60)%
Capital Outlay	—	30,300	—	65,000	65,000	65,000	— %
Contingency	—	—	27,373	80,937	80,937	80,937	195.68 %
Total Requirements	\$1,791,647	\$2,017,331	\$2,322,382	\$2,762,567	\$2,762,567	\$2,762,567	18.95 %

Budget Summary - Tax (Fund 001-18)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
State Government Payments	\$ 249,499	\$ 171,301	\$ 189,083	\$ 108,800	\$ 108,800	\$ 108,800	(42.46)%
Other Tax	32,443	27,290	32,000	26,800	26,800	26,800	(16.25)%
Charges for Services	4,799	3,456	400	400	400	400	— %
Interfund Charges	224,137	119,508	—	—	—	—	— %
General Fund	478,508	564,465	683,779	804,770	804,770	804,770	17.69 %
Total Resources	\$ 989,386	\$ 886,019	\$ 905,262	\$ 940,770	\$ 940,770	\$ 940,770	3.92 %
Personnel Services	\$ 637,099	\$ 548,178	\$ 519,441	\$ 556,860	\$ 556,860	\$ 556,860	7.20 %
Materials and Services	352,287	337,841	385,821	383,910	383,910	383,910	(0.50)%
Capital Outlay	—	—	—	—	—	—	— %
Total Requirements	\$ 989,386	\$ 886,019	\$ 905,262	\$ 940,770	\$ 940,770	\$ 940,770	3.92 %

Budget Summary - PERS Reserve (Fund 135)

This fund was established to account for resources used to minimize future PERS rate increases to departments. When needed, the County draws down the reserve to lessen the impact of rising rates to department budgets.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$2,540,965	\$4,577,072	\$4,603,610	\$4,679,796	\$4,679,796	\$4,679,796	1.65 %
Interest Revenue	36,957	26,125	26,539	115,100	115,100	115,100	333.70 %
Transfers In	2,000,000	—	—	—	—	—	— %
Total Resources	\$4,577,922	\$4,603,197	\$4,630,149	\$4,794,896	\$4,794,896	\$4,794,896	3.56 %
Personnel Services	\$ —	\$ —	\$ 101,100	\$ 100,000	\$ 100,000	\$ 100,000	(1.09)%
Materials and Services	850	—	—	900	900	900	— %
Contingency	—	—	—	—	—	—	— %
Reserve	—	—	4,529,049	4,693,996	4,693,996	4,693,996	3.64 %
Total Requirements	\$ 850	\$ —	\$4,630,149	\$4,794,896	\$4,794,896	\$4,794,896	3.56 %

Budget Summary - County School (Fund 145)

In accordance with Oregon Revised Statute 328.005, the County records federal forest receipts, property taxes, interest and taxes on electric power cooperatives in this fund. These resources are distributed among the school districts in Deschutes County in proportion to the resident average daily membership for each district for the preceding fiscal year.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Federal Government Payments	\$ 220,099	\$ 264,140	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000	— %
State Government Payments	326,535	344,833	353,000	373,000	373,000	373,000	5.67 %
Interest Revenue	323	579	782	1,000	1,000	1,000	27.88 %
Total Resources	\$ 546,957	\$ 609,552	\$ 658,782	\$ 679,000	\$ 679,000	\$ 679,000	3.07 %
Materials and Services	\$ 546,957	\$ 609,552	\$ 658,782	\$ 679,000	\$ 679,000	\$ 679,000	3.07 %
Total Requirements	\$ 546,957	\$ 609,552	\$ 658,782	\$ 679,000	\$ 679,000	\$ 679,000	3.07 %

Budget Summary - Dog Control (Fund 350)

Dog license fees are collected in this fund and split between Deschutes County, City of Bend, City of Redmond, Humane Society of Central Oregon and the BrightSide Animal Center of Redmond. This fund is primarily supported by fees for dog licenses, kennel licenses and a transfer from the County General Fund.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 3,011	\$ 60,751	\$ 51,042	\$ 45,044	\$ 45,044	\$ 45,044	(11.75)%
Charges for Services	485	64	—	—	—	—	— %
Fines and Fees	—	360	—	—	—	—	— %
Interest Revenue	634	537	545	1,100	1,100	1,100	101.83 %
Other Non-Operational Revenue	6,056	4,822	5,500	5,000	5,000	5,000	(9.09)%
Transfers In	182,716	149,584	147,166	147,000	147,000	147,000	(0.11)%
Licenses and Permits	219,643	212,986	229,750	219,825	219,825	219,825	(4.32)%
Total Resources	\$ 412,545	\$ 429,103	\$ 434,003	\$ 417,969	\$ 417,969	\$ 417,969	(3.69)%
Personnel Services	\$ —	\$ 82,593	\$ 87,211	\$ 63,554	\$ 63,554	\$ 63,554	(27.13)%
Materials and Services	351,794	295,371	314,954	323,757	323,757	323,757	2.80 %
Contingency	—	—	31,838	30,658	30,658	30,658	(3.71)%
Total Requirements	\$ 351,794	\$ 377,963	\$ 434,003	\$ 417,969	\$ 417,969	\$ 417,969	(3.69)%

Budget Summary - Finance Reserve (Fund 631)

The Finance Reserve Fund was established in FY 2016 to track expenditures for two special projects: a new financial and human resources software package and a class and compensation study. Transfers from the General Fund supported the initial costs of these projects. The balance of the project costs are being recouped through inter-fund charges to departments over a seven year period. The final transfer to the General Fund will occur in FY24 and the fund will be subsequently closed.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 247,312	\$ 248,242	\$ 174,898	\$ 48,000	\$ 48,000	\$ 48,000	(72.56)%
Interest Revenue	2,853	1,337	1,439	1,997	1,997	1,997	38.78 %
Interfund Charges	258,077	256,986	261,257	47,293	47,293	47,293	(81.90)%
Total Resources	\$ 508,242	\$ 506,564	\$ 437,594	\$ 97,290	\$ 97,290	\$ 97,290	(77.77)%
Personnel Services	\$ —	\$ 66,373	\$ 137,460	\$ —	\$ —	\$ —	(100.00)%
Materials and Services	—	—	3,000	—	—	—	(100.00)%
Capital Outlay	—	—	36,695	—	—	—	(100.00)%
Transfers Out	260,000	260,000	260,439	97,290	97,290	97,290	(62.64)%
Total Requirements	\$ 260,000	\$ 326,373	\$ 437,594	\$ 97,290	\$ 97,290	\$ 97,290	(77.77)%

Budget Summary - Transient Room Tax 7% (Fund 160)

Resorts, hotels, motels and other lodging facilities located in the unincorporated areas of Deschutes County are required to collect a 7% transient room tax on room rental charges for stays of 30 days or less. These resources are distributed to the Sheriff's Office for rural law enforcement activities, Central Oregon Visitors Association (COVA) and the Fair & Expo Center.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 3,482,982	\$ 6,189,395	\$ 9,513,382	\$ 4,725,187	\$ 4,725,187	\$ 4,725,187	(50.33)%
State Government Payments	100,000	—	—	—	—	—	— %
Other Tax	9,684,822	11,355,054	11,883,265	11,051,250	11,051,250	11,051,250	(7.00)%
Interest Revenue	57,636	50,751	49,100	118,830	118,830	118,830	142.02 %
Total Resources	\$13,325,441	\$17,595,200	\$21,445,747	\$15,895,267	\$15,895,267	\$15,895,267	(25.88)%
Personnel Services	—	1,417	171,536	199,512	199,512	199,512	16.31 %
Materials and Services	3,551,869	3,800,177	12,915,046	6,661,399	6,661,399	6,661,399	(48.42)%
Transfers Out	3,584,177	4,318,074	4,359,165	7,034,856	7,034,856	7,034,856	61.38 %
Reserve	—	—	4,000,000	1,999,500	1,999,500	1,999,500	(50.01)%
Total Requirements	\$ 7,136,046	\$ 8,119,669	\$21,445,747	\$15,895,267	\$15,895,267	\$15,895,267	(25.88)%

Budget Summary - Transient Room Tax 1% (Fund 170)

Voters approved an increase of 1% in the room tax for Deschutes County beginning July 1, 2014. Resorts, hotels, motels and other lodging facilities located in the unincorporated portion of Deschutes County are required to collect the additional 1% transient room tax on room rental charges for stays of 30 days or less. Taxes are 70% dedicated to the Fair & Expo Center and 30% for other general purposes.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 7,767	\$ —	\$ —	\$ —	\$ —	\$ —	— %
Other Tax	1,383,542	1,622,151	1,697,609	1,578,750	1,578,750	1,578,750	(7.00) %
Interest Revenue	3,510	1,133	1,308	2,960	2,960	2,960	126.30 %
Total Resources	\$1,394,818	\$1,623,283	\$1,698,917	\$1,581,710	\$1,581,710	\$1,581,710	(6.90) %
Personnel Services	—	202	26,804	28,755	28,755	28,755	7.28 %
Materials and Services	15,091	24,742	9,832	12,557	12,557	12,557	27.71 %
Transfers Out	1,379,728	1,598,339	1,662,281	1,540,398	1,540,398	1,540,398	(7.33) %
Total Requirements	\$1,394,818	\$1,623,283	\$1,698,917	\$1,581,710	\$1,581,710	\$1,581,710	(6.90) %

Budget Summary - General Capital Reserve (Fund 060)

This fund is used to accumulate County resources for capital investments related to Board of County Commissioner goals and objectives. Most resources are provided by the General Fund in those years when the General Fund's revenues exceed the General Fund's expenditures (one-time resources). Such accumulation of resources could be used to fully or partially fund future projects according to BOCC priorities.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 7,396,589	\$ 9,858,333	\$ 6,900,848	\$ 5,525,271	\$ 5,525,271	\$ 5,525,271	(19.93) %
Local Government Grants	—	—	—	—	393,171	393,171	— %
Interest Revenue	92,550	47,435	51,195	110,505	110,505	110,505	115.85 %
Interfund Charges	—	—	3,521,988	—	—	—	(100.00) %
Transfers In	4,119,194	7,069,320	4,983,197	3,959,785	10,176,572	10,176,572	104.22 %
Total Resources	\$11,608,333	\$16,975,088	\$15,457,227	\$ 9,595,561	\$16,205,519	\$16,205,519	4.84 %
Materials and Services	—	—	3,521,987	—	—	—	(100.00) %
Capital Outlay	—	—	1,984,796	—	—	—	(100.00) %
Transfers Out	1,750,000	10,078,000	9,950,444	600,000	600,000	600,000	(93.97) %
Reserve	—	—	—	8,995,561	15,605,519	15,605,519	— %
Total Requirements	\$ 1,750,000	\$10,078,000	\$15,457,227	\$ 9,595,561	\$16,205,519	\$16,205,519	4.84 %

Budget Summary - American Rescue Plan Act (Fund 200)

Federal funds to be appropriated by the Board of County Commissioners in support of COVID-19 recovery and other eligible uses.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ —	\$ 14,137	\$23,024,175	\$14,717,884	\$14,717,884	\$14,717,884	(36.08)%
Federal Government Payments	32,136	14,187,441	—	2,311,073	2,311,073	2,311,073	— %
Interest Revenue	14,137	93,961	105,186	319,460	319,460	319,460	203.71 %
Total Resources	\$ 46,273	\$14,295,539	\$23,129,361	\$17,348,417	\$17,348,417	\$17,348,417	(24.99)%
Personnel Services	\$ —	\$ 302,672	\$ 700,621	\$ 928,596	\$ 928,596	\$ 928,596	32.54 %
Materials and Services	32,136	13,807,072	21,629,815	16,419,821	11,397,676	11,397,676	(47.31)%
Capital Outlay	—	77,697	798,925	—	—	—	(100.00)%
Transfers Out	—	—	—	—	5,022,145	5,022,145	— %
Total Requirements	\$ 32,136	\$14,187,441	\$23,129,361	\$17,348,417	\$17,348,417	\$17,348,417	(24.99)%

HUMAN RESOURCES

We partner to develop people and an organization to meet the vision and objectives of Deschutes County.

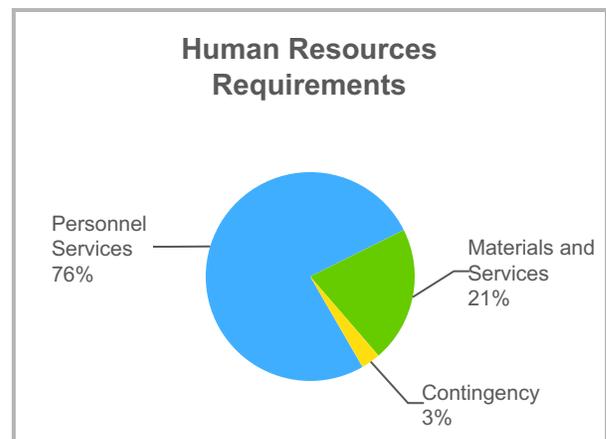
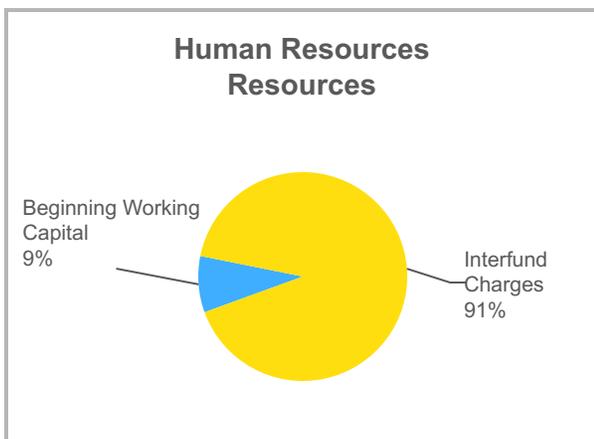
Department Director: Kathleen Hinman

☎: 541-388-6553

✉: hr@deschutes.org

🌐: www.deschutes.org/hr

Human Resources	
Total Budget	\$ 2,150,360
Budget Change	10.80 %
Total Staff	10.00 FTE
Staff Change	—



Department Overview

The Human Resources Department provides leadership and support to the organization for servicing comprehensive human resources activities.

The department is devoted to providing effective policies, procedures, and people-friendly guidelines. In addition to providing strategic central human resources functions, the Human Resources Department is responsible for the employee development program, employee benefit programs, and oversight of the Deschutes County On-site Clinic (DOC) and Pharmacy. The department remains committed to improving operational efficiencies, to offer value-added strategic customer service partnerships, and to enhance services to the organization and community.

Vision Statement: We champion a culture of inclusion, innovation, and engagement to realize the full potential of the people who support our community.

Value Statement: We accomplish our mission with Integrity, Accountability, Equity, Empathy, and Creativity.

SUCSESSES & CHALLENGES

Significant Accomplishments

- Stabilized staffing and service at the DOC clinic, pharmacy, and Juvenile Detention Center medical services.
- Created a management work group to address the modernization of County policies and rules.
- Enhanced HR support and expertise through the transition to an HR Business Partner model in which departments and offices are assigned dedicated HR staff.
- On pace to complete over 300 recruitments, including two Director level recruitments.
- Started a Recruitment and Selection Guide for hiring managers to ensure best practices are being used throughout the County.
- Concurrently bargained three successor collective bargaining agreements.
- Created semi-annual training schedules (fall and spring) of the Public Sector Partner training program and launched new trainings focusing on managing the remote workforce, and diversity, equity, and inclusion awareness.
- Successfully sourced the new HR Manager position and back-filled positions vacated in HR due to promotional opportunities.
- Increased collaboration with union partners on a variety of topics.

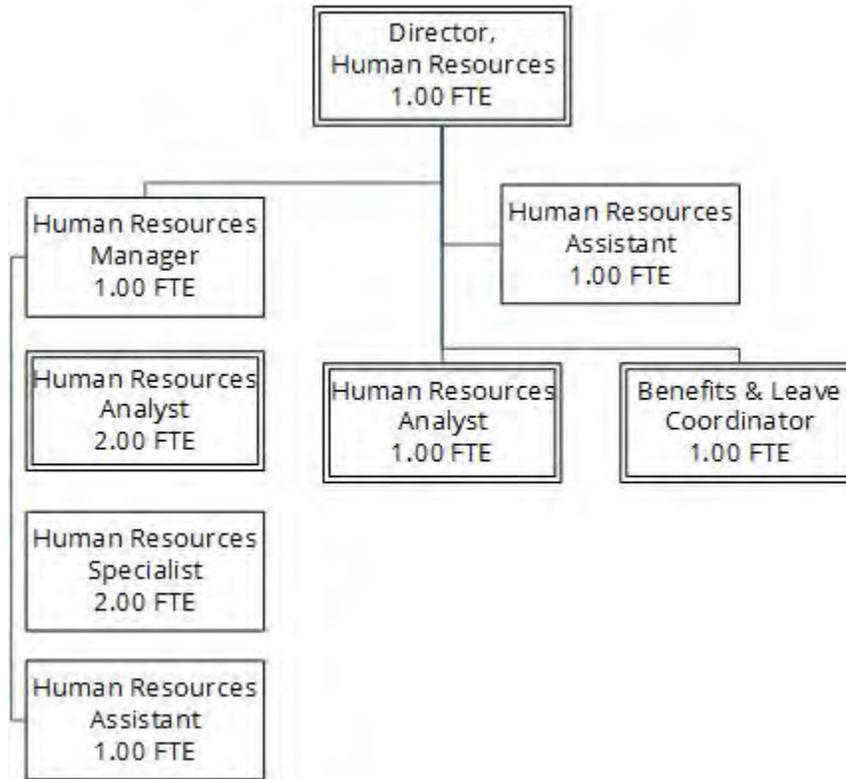
Fiscal Issues

- Continue to support employee and supervisory skills training to enhance professional growth and succession planning in anticipation of continued loss of institutional knowledge through retirements.
- Balance providing robust and competitive health insurance and benefits package while managing the rising costs of health care.
- Balancing increased client service requests and the demand for rapid response with current staff resources while maintaining internal service funding.

Operational Challenges

- Strengthening every employee's personal commitment to the County's goals and objectives with recognition programs, employee development opportunities, employee and supervisory skills training to enhance professional growth, and internal support and consultation on employee relations issues.
- Support the organization with strategic initiatives to enhance employee engagement and well-being.
- Reviewing, evaluating and creating processes to improve greater automation and compliance within HR system.
- Support departments as retention and recruitment continue to impact the County and remain a competitive employer in the current labor market.
- As departments continue to add FTE, a focus on building bench depth within the HR Department's work to support the increased engagement from employees will continue to be a high priority.
- Manage implementation of Paid Leave Oregon program and the successful integration into County policy, practice and culture.

Organizational Chart



Budget Summary - Human Resources (Fund 650)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 202,572	\$ 22,616	\$ 162,313	\$ 187,150	\$ 187,150	\$ 187,150	15.30 %
State Government Payments	400	—	—	—	—	—	— %
Charges for Services	227	32	100	25	25	25	(75.00)%
Interest Revenue	2,229	1,116	946	6,550	6,550	6,550	592.39 %
Interfund Charges	1,207,273	1,611,059	1,777,316	1,956,635	1,956,635	1,956,635	10.09 %
Total Resources	\$1,412,700	\$1,634,824	\$1,940,675	\$2,150,360	\$2,150,360	\$2,150,360	10.80 %
Personnel Services	\$1,071,735	1,173,050	1,374,398	1,633,866	1,633,866	1,633,866	18.88 %
Materials and Services	318,348	330,234	491,549	452,241	452,241	452,241	(8.00)%
Contingency	—	—	74,728	64,253	64,253	64,253	(14.02)%
Total Requirements	\$1,390,084	\$1,503,284	\$1,940,675	\$2,150,360	\$2,150,360	\$2,150,360	10.80 %

Budget Summary - Health Benefits (Fund 675)

Interfund charges for self-insured health insurance coverage supporting employee health benefit functions including operation of the Deschutes On-Site Clinic, pharmacy, and wellness program.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$16,101,833	\$15,527,580	\$11,925,656	\$ 5,742,743	\$ 5,742,743	\$ 5,742,743	(51.85)%
Charges for Services	3,989,976	5,820,896	3,660,695	4,640,913	4,640,913	4,640,913	26.78 %
Interest Revenue	193,598	90,816	95,686	120,000	120,000	120,000	25.41 %
Interfund Charges	18,578,247	19,158,926	19,902,319	25,893,132	25,893,132	25,893,132	30.10 %
Total Resources	\$38,863,654	\$40,598,218	\$35,584,356	\$36,396,788	\$36,396,788	\$36,396,788	2.28 %
Personnel Services	\$ 542	517	—	—	—	—	— %
Materials and Services	23,335,532	29,293,511	31,769,217	32,587,213	32,587,213	32,587,213	2.57 %
Contingency	—	—	3,815,139	3,809,575	3,809,575	3,809,575	(0.15)%
Total Requirements	\$23,336,074	\$29,294,027	\$35,584,356	\$36,396,788	\$36,396,788	\$36,396,788	2.28 %

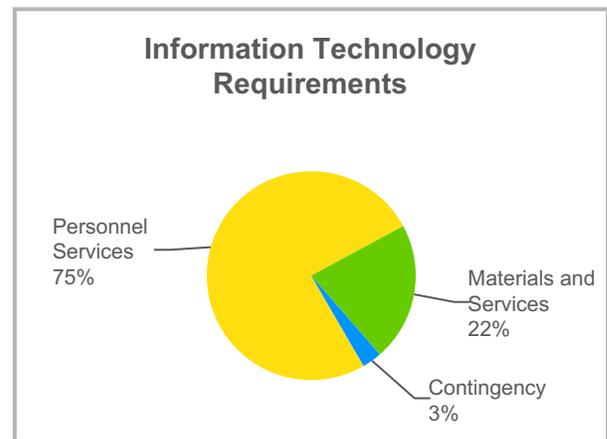
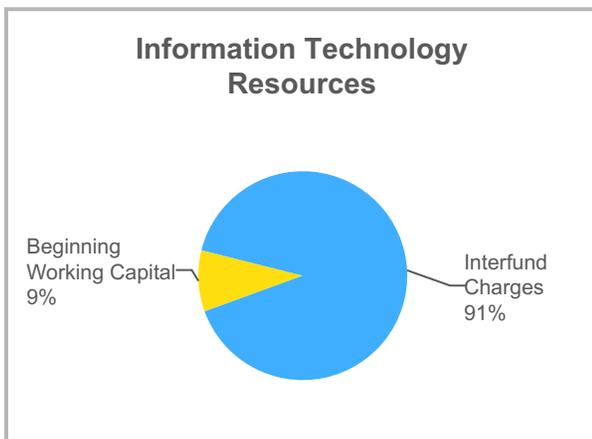
INFORMATION TECHNOLOGY

Provides reliable, innovative, cost-effective, and proven solutions to residents, the business community, and County staff to contribute to the success of the community.

Director: Tania Mahood

🌐: www.deschutes.org/it

Information Technology Summary	
Total Budget	\$ 4,070,130
Budget Change	6.36 %
Total Staff	19.00 FTE
Staff Change	—



Department Overview

The Information Technology (IT) Department provides a wide range of technology services, primarily to County departments. Information Technology's core services are categorized by these functional areas:

ADMINISTRATION: Department leadership, staff management, service, project and policy development, budgeting and technology purchasing.

APPLICATION SERVICES: Software acquisition, vendor management, business process automation, data management, software development and software solution delivery.

DATA CENTER OPERATIONS: Electronic data storage, data recovery services, hardware maintenance, email systems, internet systems, disaster recovery planning, data systems maintenance and data systems security.

GEOGRAPHIC INFORMATION SYSTEMS (GIS): GIS program coordination, data administration, applications development, systems support, spatial analysis, map production, training and regional data coordination.

DATA NETWORKS AND COMMUNICATIONS: Development and maintenance of resources supporting internal data network infrastructure, regional connectivity, new construction, internet connectivity and network security.

PHONE, ACCESS AND SURVEILLANCE SYSTEMS: Maintenance of software and hardware for phone, voice mail, door access control and video surveillance systems.

SUCCESSSES AND CHALLENGES

Significant Accomplishments

- Converted all County accounts to Microsoft 365.
- Assembled an advisory group to provide direction on how the County implements and uses the Microsoft 365 platform.
- Filled the IT Director position and began work to learn the organization, identify the current maturity and capabilities, provide training to end users, and benchmark the security posture with other organizations.
- Completed the onboarding of the managed cybersecurity service provider and began work to identify, protect, detect, respond, and recover from security threats.
- Created processes and procedures for a security surveillance program.
- Created a centralized faxing resource for departments.
- Installed new firewalls for better security visibility and information.
- Migrated the majority of departments intranet pages to SharePoint cloud.

Fiscal Issues

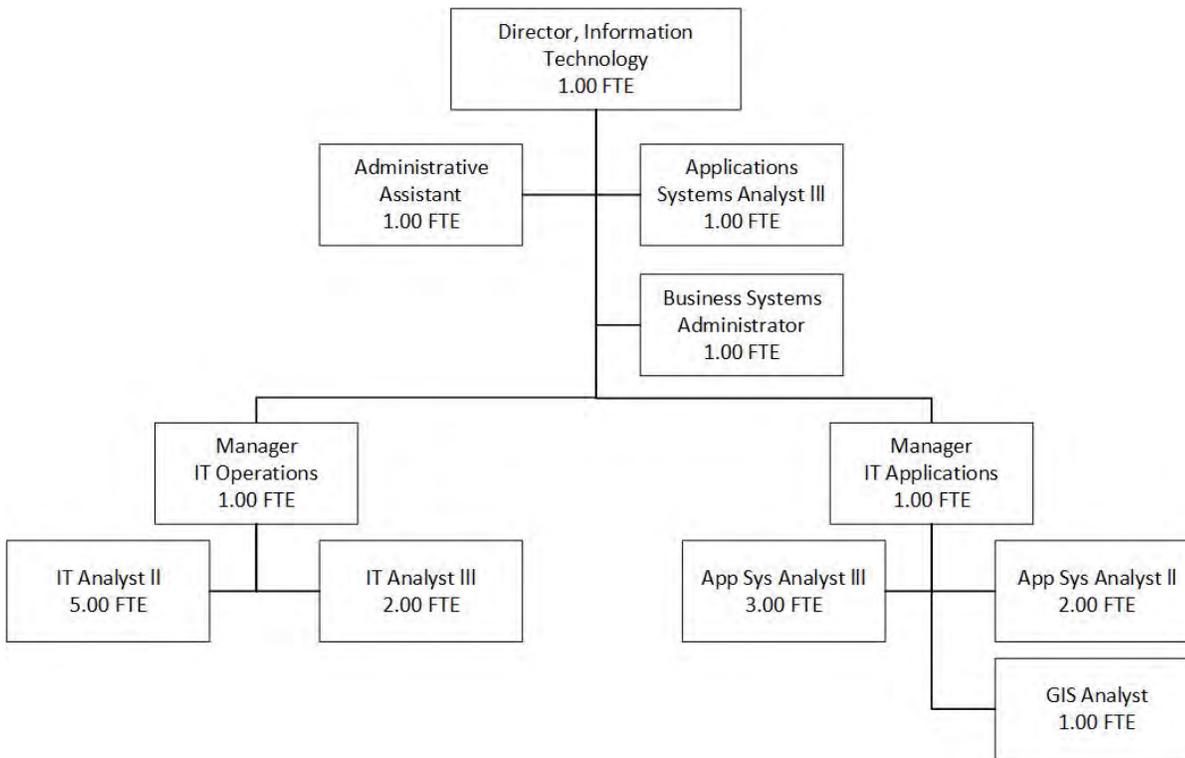
- Managing the costs associated with meeting security requirements.
- Preparing for and managing the increased costs of labor, acquisition of equipment, and maintaining systems to sustain current and expanding services.
- Providing staff development and training to keep relevant and up-to-date on skills and knowledge in a rapidly evolving industry.
- Funds 660 and 661 include changes to allow expenditures for Microsoft 365 subscriptions to be paid from Fund 661, Software Licenses. The changes incorporate a reduction in Fund 660 and corresponding increase in Fund 661. The complete expenditure picture for Microsoft 365 will come into focus in the next several years when employees are moved into the appropriate licensing tier. There is no new funding in the budget for Microsoft 365.

Operational Challenges

- Adequate time, resources, and training are required to increase our security posture.
- Hiring and maintaining the appropriate staffing to meet the needs of a growing organization that has become more reliant on technology. This poses a challenge to maintaining current service levels, executing necessary improvements, and adding additional services.
- 10% turnover of staff, a Director and an Analyst, which has a significant impact that affects various aspects of the organization.

- Lack of an engagement plan and training approach. Duplication, redundancy, and waste are at a greater risk without a clear approach.
- Undefined maturity level of the IT organization to benchmark against other like-sized organizations to identify key strategic initiatives and increase our maturity to the appropriate level that meets our business need.

Organizational Chart



Budget Summary - Information Technology (Fund 660)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 543,541	\$ 268,091	\$ 339,843	\$ 385,017	\$ 385,017	\$ 385,017	13.29 %
Charges for Services	550	600	800	400	400	400	(50.00)%
Interest Revenue	5,990	2,822	2,520	9,600	9,600	9,600	280.95 %
Interfund Charges	2,455,894	3,113,490	3,483,554	3,675,113	3,675,113	3,675,113	5.50 %
Transfers In	66,000	—	—	—	—	—	— %
Total Resources	\$3,071,974	\$3,385,003	\$3,826,717	\$4,070,130	\$4,070,130	\$4,070,130	6.36 %
Personnel Services	\$2,413,973	\$2,496,123	\$2,718,759	\$3,066,395	\$3,066,395	\$3,066,395	12.79 %
Materials and Services	382,915	447,851	990,327	872,639	872,639	872,639	(11.88)%
Transfers Out	6,996	6,812	10,848	6,470	6,470	6,470	(40.36)%
Contingency	—	—	106,783	124,626	124,626	124,626	16.71 %
Total Requirements	\$2,803,883	\$2,950,785	\$3,826,717	\$4,070,130	\$4,070,130	\$4,070,130	6.36 %

Budget Summary - Information Technology Reserve (Fund 661)

Accumulates resources for large system-wide expenditures such as technology improvements and substantial outsourcing.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 722,271	\$ 996,208	\$ 722,507	\$ 963,500	\$ 963,500	\$ 963,500	33.36 %
Interest Revenue	9,282	6,386	6,301	17,200	17,200	17,200	172.97 %
Interfund Charges	380,355	383,664	164,002	180,000	180,000	180,000	9.75 %
Total Resources	\$1,111,907	\$1,386,257	\$ 892,810	\$1,160,700	\$1,160,700	\$1,160,700	30.01 %
Materials and Services	\$ 17,430	\$ 142,498	\$ 155,500	\$ 353,600	\$ 353,600	\$ 353,600	127.40 %
Capital Outlay	98,270	49,136	358,000	248,000	248,000	248,000	(30.73)%
Reserve	—	—	379,310	559,100	559,100	559,100	47.40 %
Total Requirements	\$ 115,700	\$ 191,634	\$ 892,810	\$1,160,700	\$1,160,700	\$1,160,700	30.01 %

Budget Summary - Geographic Information Systems (Fund 305)

Provides computer hardware, software data and services related to the use of geographic mapping and data development county-wide.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 431,531	\$ 601,217	\$ 610,679	\$ 443,226	\$ 443,226	\$ 443,226	(27.42)%
State Government Payments	17,185	11,996	12,029	7,650	7,650	7,650	(36.40)%
Charges for Services	462,835	337,116	320,000	175,000	175,000	175,000	(45.31)%
Interest Revenue	5,706	3,576	3,627	11,000	11,000	11,000	203.28 %
Interfund Charges	8,000	8,000	—	8,000	8,000	8,000	— %
Total Resources	\$ 925,257	\$ 961,905	\$ 946,335	\$ 644,876	\$ 644,876	\$ 644,876	(31.86)%
Personnel Services	\$ 293,061	\$ 310,660	\$ 353,216	\$ 284,800	\$ 284,800	\$ 284,800	(19.37)%
Materials and Services	30,979	38,571	153,538	80,308	80,308	80,308	(47.70)%
Contingency	—	—	439,581	279,768	279,768	279,768	(36.36)%
Total Requirements	\$ 324,040	\$ 349,231	\$ 946,335	\$ 644,876	\$ 644,876	\$ 644,876	(31.86)%

Budget Summary - Court Technology Reserve (Fund 040)

This Fund will be closed in FY 2024 and the balance transferred to the Campus Improvement Fund and contributed to the Courthouse Expansion project.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 144,797	\$ 128,543	\$ 125,543	\$ 197,000	\$ 197,000	\$ 197,000	56.92 %
Interest Revenue	1,583	826	809	—	—	—	(100.00)%
Transfers In	32,000	32,000	32,000	—	—	—	(100.00)%
Total Resources	\$ 178,380	\$ 161,369	\$ 158,352	\$ 197,000	\$ 197,000	\$ 197,000	24.41 %
Materials and Services	\$ 3,373	\$ 813	\$ 80,000	\$ —	\$ —	\$ —	(100.00)%
Capital Outlay	46,464	—	78,352	—	—	—	(100.00)%
Transfers Out	—	—	—	197,000	197,000	197,000	— %
Total Requirements	\$ 49,837	\$ 813	\$ 158,352	\$ 197,000	\$ 197,000	\$ 197,000	24.41 %

LEGAL COUNSEL

Provide reasoned general counsel, support and legal service to assist and facilitate County officials in obtaining desired policy and operational outcomes.

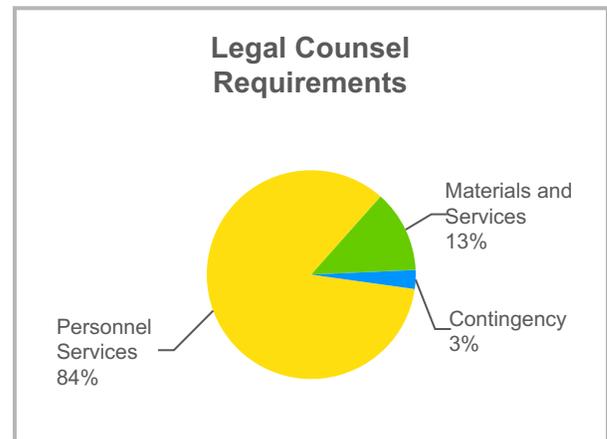
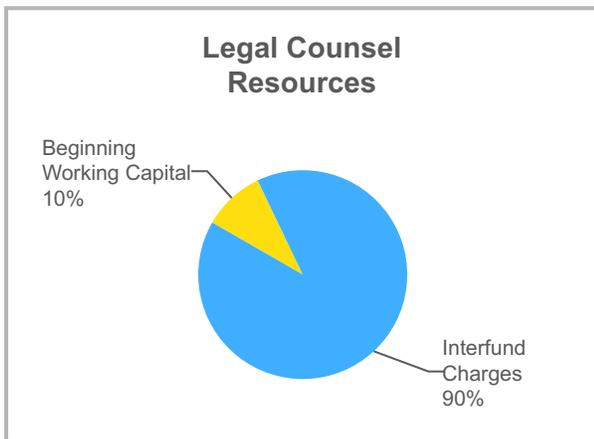
Legal Counsel: David Doyle

☎: 541-388-6625

✉ david.doyle@deschutes.org

🌐 www.deschutes.org/legal

Legal Counsel Summary	
Total Budget	\$ 1,826,383
Budget Change	9.45 %
Total Staff	7.00 FTE
Staff Change	—



Department Overview

Legal Counsel provides full-spectrum counsel and legal services to the County's elected and appointed officials and departments. Services range from advance research and general counsel to post-incident management, representation and resolution. Legal Counsel is cognizant of the services provided by County departments and strives to operate in concert with the operational objectives of the County. The Legal Department's programs include:

- General Counsel
- Litigation
- Planning / Land Use / Code Enforcement
- Employment / Labor
- Procurement and Contracts
- Public Records

SUCSESSES AND CHALLENGES

Significant Accomplishments

- Maintained high level of services and timely responses despite transition to hybrid/remote operations.
- Continued success in prosecuting all civil commitment matters in Deschutes County.
- 24/7 support to all county operations.
- Maintained our stellar reputation with the Courts and the legal community.

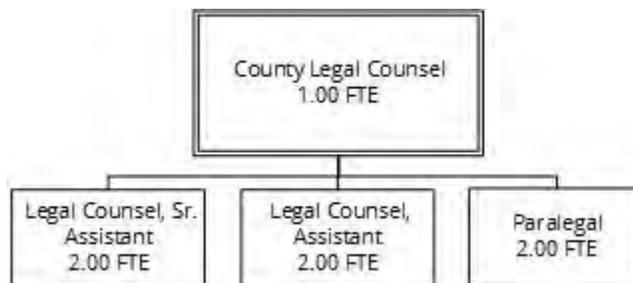
Fiscal Issues

- Accommodating increased demand from County departments for consultation/services without further increases to staffing levels.
- Retaining department staff.

Operational Challenges

- Representing County departments and staff in contested proceedings, administrative processes and formal litigation.
- Preemptive utilization of legal resources to head-off future conflicts.
- Managing extensive public records requests.
- Participating in collective bargaining negotiations with the County's six labor unions
- Protecting attorney-client and work protection privileges against the backdrop of operational transparency and public process

Organizational Chart



Budget Summary - Legal Counsel (Fund 640)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 136,706	\$ 56,186	\$ 120,253	\$ 174,000	\$ 174,000	\$ 174,000	44.69 %
Charges for Services	1,720	300	—	—	—	—	— %
Interest Revenue	2,080	1,029	860	6,500	6,500	6,500	655.81 %
Interfund Charges	1,295,980	1,468,003	1,547,532	1,645,883	1,645,883	1,645,883	6.36 %
Total Resources	\$1,436,486	\$1,525,518	\$1,668,645	\$1,826,383	\$1,826,383	\$1,826,383	9.45 %
Personnel Services	\$1,238,858	\$1,182,586	\$1,420,400	\$1,540,015	\$1,540,015	\$1,540,015	8.42 %
Materials and Services	141,443	177,210	194,705	233,063	233,063	233,063	19.70 %
Capital Outlay	—	—	5,000	—	—	—	(100.00)%
Contingency	—	—	48,540	53,305	53,305	53,305	9.82 %
Total Requirements	\$1,380,301	\$1,359,796	\$1,668,645	\$1,826,383	\$1,826,383	\$1,826,383	9.45 %

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County Service Districts

DESCHUTES COUNTY 9-1-1 SERVICE DISTRICT

Deschutes County 9-1-1 Service District (Fund 705)	217
Deschutes County 9-1-1 Equipment Reserve (Fund 710)	219

EXTENSION/4-H COUNTY SERVICE DISTRICT

Extension/4-H County Service District (Fund 720)	221
Extension/4-H County Service District Reserve (Fund 721)	224

SUMMARY OF RESOURCES AND REQUIREMENTS: COUNTY SERVICE DISTRICTS 225

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DESCHUTES COUNTY 9-1-1

To provide prompt assistance in a caring, respectful and professional manner to those we serve.

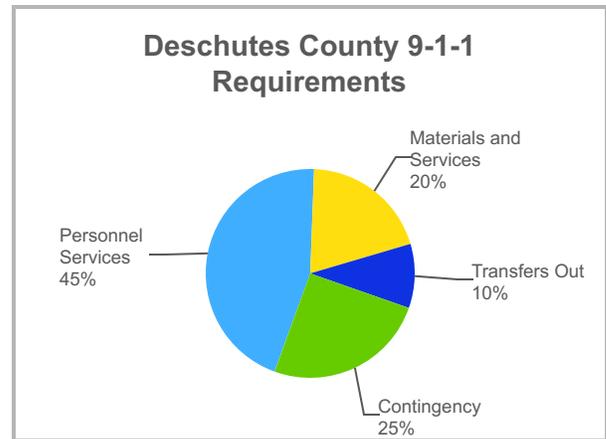
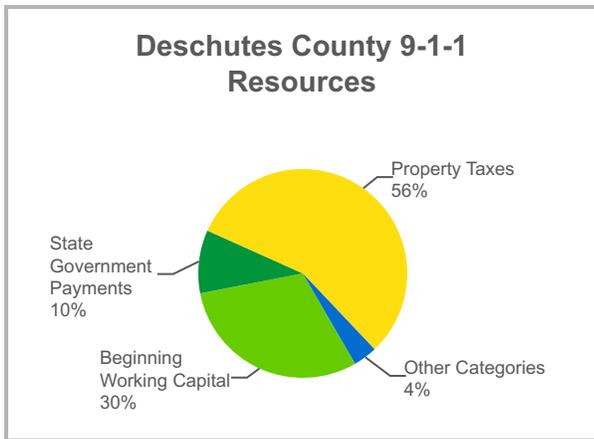
Communications Director: Sara Crosswhite

☎: 541-388-0185

✉ 911public@deschutes.org

🌐: www.deschutes.org/911

Deschutes County 9-1-1 Summary	
Total Budget	\$ 19,810,594
Budget Change	5.73 %
Total Staff	60.00 FTE
Staff Change	—



Department Overview

The Deschutes County 9-1-1 Service District operates the County’s designated Public Safety Answering Point (PSAP). It is the only consolidated communications center for all local public safety agencies in Deschutes County, including police, fire and medical emergency response personnel.

The District-operated PSAP answers and dispatches all emergency and non-emergency calls for 14 local public safety agencies and also dispatches U.S. Forest Service Law Enforcement personnel. In addition, 9-1-1 dispatchers are trained and certified to give lifesaving emergency medical instructions to callers until emergency responders arrive.

SUCCESSSES AND CHALLENGES

Significant Accomplishments

- Completion of upgrade for our 9-1-1 phone system.
- Completion of migration to new data center hardware.
- 9-1-1 Back-Up Center set for completion summer of 2023.
- Successful implementation of automated alarm interface for law enforcement alarm processing.

Fiscal Issues

- Most of the District’s revenue comes from property taxes. The maximum levy rate is 42.5 cents per \$1,000 of Taxable Assessed Value (TAV). For FY 2024, and for the eighth year in a row, the District is keeping its levy rate at 36.18 cents per \$1,000 of TAV; the same rate as the total of the two rates in place before the May 2017 permanent funding ballot measure was passed. The Districts remaining revenue comes mainly from 9-1-1 telephone taxes and user fees charged to agencies outside Deschutes County that contract for 9-1-1 and dispatch services. Additional revenue is also received from our user agencies for technical support where the aggregation of services under the District is more efficient and saves money.

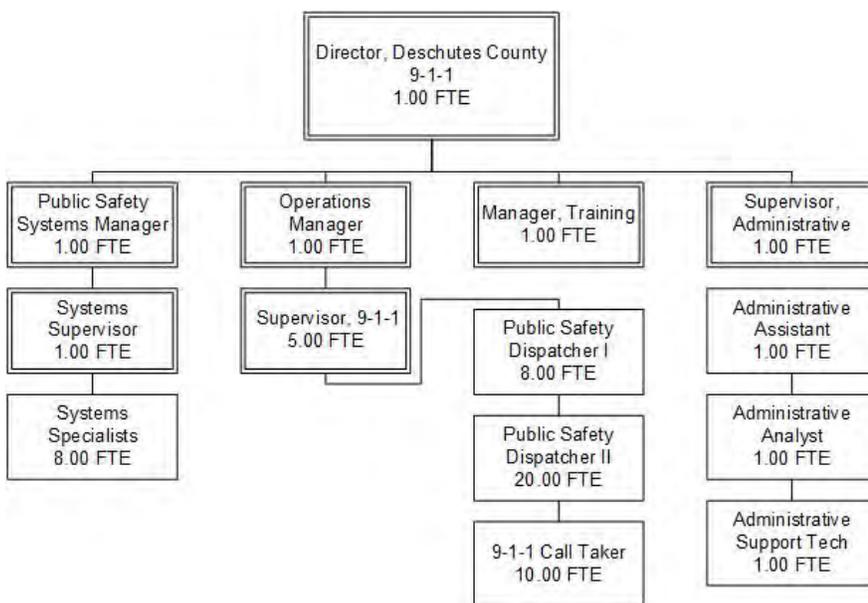
Capital projects included in the FY 2024 budget are:

- Continued improvements/long-term enhancements on the digital trunked radio system.
- Completion of the exterior shop mezzanine remodel project.
- Firewall replacement.
- Security camera replacement.

Operational Challenges

- Continued progress on the long-term radio system enhancement plan to include operational deployment of multiple new radio tower sites throughout the county.
- Computer Aided Dispatch (CAD) system upgrade in Fall 2023 and ensuring it meets the expectations and needs of 9-1-1 and the 14 user agencies utilizing the system.
- Finding success with recruitment and retention efforts with an extreme shortage of qualified applicants as well as continually departing workforce.
- Supply chain delays of necessary hardware and other products necessary for project completion.

Organizational Chart



Budget Summary - Deschutes County 9-1-1 (Fund 705)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 6,015,808	\$ 5,964,818	\$ 5,025,854	\$ 5,937,271	\$ 5,937,271	\$ 5,937,271	18.13 %
State Government Payments	1,586,059	1,938,565	2,478,000	1,920,530	1,920,530	1,920,530	(22.50)%
Local Government Grants	133,494	282,324	160,371	186,352	186,352	186,352	16.20 %
Property Taxes	9,503,040	10,024,344	10,482,834	11,022,000	11,022,000	11,022,000	5.14 %
Other Tax	36,784	—	—	—	—	—	— %
Charges for Services	699,585	568,246	555,958	592,770	592,770	592,770	6.62 %
Interest Revenue	65,775	33,230	34,500	151,321	151,321	151,321	338.61 %
Transfers In	—	591,709	—	—	—	—	— %
Sales of Equipment	11,231	13,066	—	350	350	350	— %
Total Resources	\$18,051,775	\$19,416,302	\$18,737,517	\$19,810,594	\$19,810,594	\$19,810,594	5.73 %
Personnel Services	\$ 7,190,545	\$ 7,462,327	\$ 8,606,196	\$ 9,032,045	\$ 9,032,045	\$ 9,032,045	4.95 %
Materials and Services	2,912,246	2,899,547	3,713,201	3,890,715	3,890,715	3,890,715	4.78 %
Capital Outlay	(13,091)	—	35,000	—	—	—	(100.00)%
Transfers Out	1,997,257	4,213,104	1,750,000	1,950,000	1,950,000	1,950,000	11.43 %
Contingency	—	—	4,633,120	4,937,834	4,937,834	4,937,834	6.58 %
Total Requirements	\$12,086,957	\$14,574,978	\$18,737,517	\$19,810,594	\$19,810,594	\$19,810,594	5.73 %

Budget Summary - Deschutes County 9-1-1 Equipment Reserve (Fund 710)

The District's reserve fund accumulates funds for financing future equipment and technology improvements. Should there be an emergency or system failure, the reserve fund allows the district to purchase equipment quickly and without the need to seek additional funding sources.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$3,147,087	\$4,744,254	\$7,924,945	\$7,265,072	\$7,265,072	\$7,265,072	(8.33)%
Interest Revenue	44,459	36,758	33,015	161,000	161,000	161,000	387.66 %
Transfers In	1,997,257	4,213,104	1,750,000	1,950,000	1,950,000	1,950,000	11.43 %
Total Resources	\$5,188,803	\$8,994,116	\$9,707,960	\$9,376,072	\$9,376,072	\$9,376,072	(3.42)%
Materials and Services	\$ —	\$ 16,202	\$ 375,000	\$ 340,000	\$ 340,000	\$ 340,000	(9.33)%
Capital Outlay	444,549	518,824	4,980,100	1,851,000	1,851,000	1,851,000	(62.83)%
Transfers Out	—	591,709	59,900	—	—	—	(100.00)%
Reserve	—	—	4,292,960	7,185,072	7,185,072	7,185,072	67.37 %
Total Requirements	\$ 444,549	\$1,126,735	\$9,707,960	\$9,376,072	\$9,376,072	\$9,376,072	(3.42)%

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EXTENSION/4-H COUNTY SERVICE DISTRICT

The Oregon State University Extension Service engages the people of Oregon with research-based knowledge and education that focuses on strengthening communities and economies, sustaining natural resources and promoting healthy families and individuals.

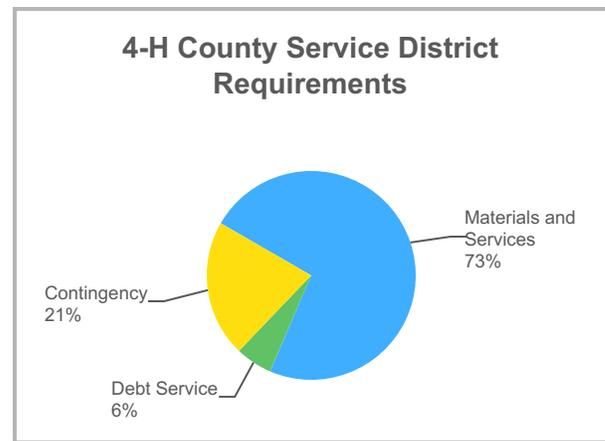
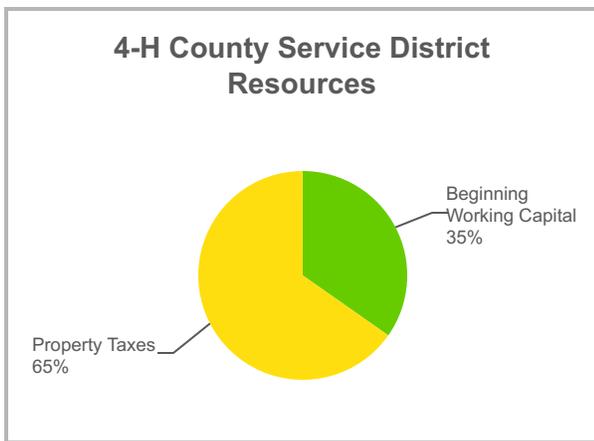
Regional Director: Nicole Strong

Office Manager: Holly Lyons

☎: 541-548-6088

🌐: <https://extension.oregonstate.edu/deschutes>

Extension/4-H County Service District Summary	
Total Budget	\$ 1,057,228
Budget Change	4.20 %
Total Staff	0.00 FTE
Staff Change	—



District Overview

Extension embodies Oregon State University’s (OSU) outreach mission by engaging with people and communities to create positive impacts on livability, economic vitality, natural resource sustainability, and the health and well-being of people. Based on these positive impacts, the OSU Extension Service is recognized as one of America’s top five Land-Grant University Extension systems.

OSU Extension Service was established in 1911 when the Oregon Agricultural College’s Board of Regents organized Oregon Extension programs. Federal passage of the Smith-Lever Act in 1914 created the Cooperative Extension Service nationwide. This act established the funding mechanism to provide federal, state and county funds to support extension programs in every county in the United States. In Deschutes County, the OSU Extension Service was established in 1916. In 1982, county residents passed a permanent tax base to support local extension programming.

In Fiscal Year 2024, the permanent tax rate for the Extension/4-H Service District will be primarily used to fund 2.74 FTE administrative program support positions, 1.25 FTE 4-H Program Assistants, .70 FTE Central Oregon Horticulture Outreach Program Coordinator and .77 FTE Administrative Office Manager. County resources also support operations such as building and grounds maintenance, program delivery expenses and office supplies.

A large part of funding for the OSU Extension Service in Deschutes County is derived from state higher education resources, which support faculty salaries. Public and private grants, program fees and contributions support specific program delivery. In addition, community volunteers and businesses contribute for specific programs offered by the OSU Extension Service.

The following OSU Extension programs are offered in Deschutes County:

4-H YOUTH DEVELOPMENT: Helps young people to learn and thrive through a process of positive youth development that has proven outcomes of academic motivation and success, a reduction in risky behavior, healthier choices, social competence, and connection and contribution to others. Areas of interest include animal science, home economics, expressive arts, technology, communication, natural resources, shooting sports, and leadership as well as enrichment programs that are generally STEM-focused (Science, Technology, Engineering, and Math).

JUNTOS: (Meaning “together” in Spanish) works to empower Latino students and families around education. Uniting with community partners, we provide culturally relevant programming for 8-12th grade students with their families. Juntos is designed to provide participants with knowledge, skills, and resources to prevent Latino youth from dropping out of high school, and empower families to reach their post-secondary education goals. The OSU Juntos program has served over 5,000 families since 2012 in over 50 schools throughout 34 communities in Oregon with student participants exceeding a 90% graduation rate and post-secondary participation. In Central Oregon there are 15 partner schools through Crook, Jefferson, and Deschutes County.

AGRICULTURAL SCIENCES & NATURAL RESOURCES: Provides education, support and assistance to local residents, businesses and industry in horticulture (including home gardening, landscaping and weed/disease/insect problems), small farm operations, animal science and livestock management.

SMALL FARMS AND SPECIALTY CROPS: The Small Farms and Specialty Crops Program supports the development of sustainable agriculture in Central Oregon, with a focus on small-scale commercial horticulture and high value specialty crops. Based on needs assessment, local interest, and capacity, research and Extension programs in the area are focused on three main areas: 1) soil and nutrient management 2) cover crops and 3) innovative production in the high desert.

FORESTRY & NATURAL RESOURCES: Serves small property owners, natural resource professionals, logging operators, and the public by offering research-based resources and education related to tree establishment, forest health, fire and fuels reduction, timber and non-timber forest products, wildlife habitat enhancement and other topics related to the stewardship of private and public lands.

FAMILY & COMMUNITY HEALTH: Provides education and information about nutrition, shopping and food preparation, food safety and preservation, disaster preparedness, financial management, parenting, planning for healthy retirement, aging well and safety and accidental injury prevention.

SNAP-ED (SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM EDUCATION)

NUTRITION EDUCATION PROGRAM: This program is predominantly funded by the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS). It is the nutrition education and obesity prevention component of SNAP (Supplemental Nutrition Assistance Program). The goal of SNAP-Ed is to improve the likelihood that persons eligible for SNAP will make healthy food choices within a limited budget and choose physically active lifestyles consistent with the current Dietary Guidelines for Americans. The Deschutes County

program supports this goal by providing evidence-based educational programming, using social marketing, and supporting or implementing policy, systems, and environmental (PSE) changes that affect the food and activity environments where people live, learn, work and play.

SUCSESSES AND CHALLENGES

Significant Accomplishments

- 4-H successfully onboarded the County 4-H Agent position in April 2022. In January 2023, Deschutes 4-H was able to resume HDLR (High Desert Leadership Retreat) for the first time since 2019 due to COVID-19. They also were able to send youth to in-person competitions in Colorado for the first time in several years. Nearly 600 youth and 150 adult volunteers were engaged in 4-H clubs in the past year.
- In partnership with Bend Parks and Recreation District, our newest demonstration garden was opened at Alpenglow Park located in the fastest growing area of Bend. This garden includes four distinct beds: low maintenance, urban, pollinator and firewise. Gardens demonstrate sustainable landscape practices, adaptable plant choices, and pollinator plants. There will also be a rotating cultural garden and a native plants garden. Maintenance will be performed by Master Gardener Volunteers. Master Gardener training was finally back to in-person classes this year filled to capacity (and waitlisted) with 125 participants.
- In partnership with Central Oregon STEM Hub, Juntos helped to produce, support and/or deliver STEM lessons at three separate events. In Summer 2022, they partnered with Vamonos Outside to offer outdoor activities to Latinx families such as kayaking.
- The Forestry and Natural Resources program reaches nearly 1,500 landowners, forestry professionals and other clients annually through educational workshops, field tours, site visits, and the quarterly Life on the Dry Side newsletter.
- Family and Community Health Program shared safe food preservation information through workshops, online classes, staffed displays at the county fair, social media posts, phone calls and Ask Extension. Engaging clients in a friendly way builds trust and relationships. Facebook posts on pressure canning produced 73,309 post reaches and 4,645 post engagements.
- Through the Food Safety and Preservation Tracking survey, 285 consumer contacts were reported. Trends show safe pressure canning continues to be the top consumer concern. Extension professionals and Master Food Preserver volunteers provided interventions for botulism risk in 43.5% of the reported consumer contacts. One case of botulism costs \$1.4 to \$1.8 million in Oregon (2015).
- Disaster preparedness information with Spanish versions is posted on <https://beav.es/cascadiaprep>. In 2022, there were 3,684 page views with 5:40 average time spent on page. Protecting Indoor Air Quality during Wildfire Smoke had 433 page views with 4:39 average time spent on page.
- Extension was able to fill two full-time administrative program support positions in the last half of 2022. These positions not only provide critical support to our faculty and programs, but they also deliver customer service to over 2,000 walk-ins each year.

Operational Challenges

- In the post-COVID era, the job market and regional cost-of-living create staffing and resource challenges. Interest in and need of Extension programs continue to increase along with our population. In addition, the State funding gap restricts us from filling two necessary faculty positions, putting pressure on our existing resources.
- About 80% of our Plant Clinic clientele drive from Bend to our Redmond office. Having a satellite clinic in Bend would better serve this population, but we lack resources and location.

Budget Summary - Extension/4-H County Service District (Fund 720)

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 295,258	\$ 305,974	\$ 358,238	\$ 364,930	\$ 364,930	\$ 364,930	1.87 %
Property Taxes	590,511	623,114	653,684	685,000	685,000	685,000	4.79 %
Other Tax	2,277	—	—	—	—	—	— %
Interest Revenue	4,559	2,657	2,671	7,298	7,298	7,298	173.23 %
Transfers In	—	28,213	—	—	—	—	— %
Sales of Equipment	698	778	—	—	—	—	— %
Total Resources	\$ 893,303	\$ 960,736	\$1,014,593	\$1,057,228	\$1,057,228	\$1,057,228	4.20 %
Materials and Services	\$ 527,053	\$ 498,715	\$ 681,758	\$ 773,123	\$ 773,123	\$ 773,123	13.40 %
Debt Service	60,275	60,275	60,276	60,276	60,276	60,276	— %
Contingency	—	—	272,559	223,829	223,829	223,829	(17.88)%
Total Requirements	\$ 587,328	\$ 558,990	\$1,014,593	\$1,057,228	\$1,057,228	\$1,057,228	4.20 %

Budget Summary - Extension/4-H County Service District Reserve(Fund 721)

This fund was closed in FY 2022.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed	FY 2024 Approved	FY 2024 Adopted	% Chg FY 2024
Beginning Working Capital	\$ 27,871	\$ 28,196	\$ —	\$ —	\$ —	\$ —	— %
Interest Revenue	325	17	—	—	—	—	— %
Transfers In	—	—	—	—	—	—	— %
Total Resources	\$ 28,196	\$ 28,213	\$ —	\$ —	\$ —	\$ —	— %
Transfers Out	\$ —	\$ 28,213	\$ —	\$ —	\$ —	\$ —	— %
Total Requirements	\$ —	\$ 28,213	\$ —	\$ —	\$ —	\$ —	— %

County Service Districts

	Total County Service Districts	Law Enforcement District - Countywide (701)	Law Enforcement District - Rural (702)	Deschutes County 9-1-1 CSD (705)	9-1-1 CSD - Eqp Reserve (710)
RESOURCES					
Beginning Net Working Capital	\$ 26,752,424	\$ 10,589,316	\$ 2,595,835	\$ 5,937,271	\$ 7,265,072
Property Tax - Current Year	64,583,180	37,860,124	15,110,056	10,932,000	—
Property Tax - Prior Year	544,000	330,000	120,000	90,000	—
State Government Payments	1,920,530	—	—	1,920,530	—
Local Government Payments	186,352	—	—	186,352	—
Charges for Services	592,770	—	—	592,770	—
Transfers In	1,950,000	—	—	—	1,950,000
Interest Revenue	648,619	264,000	65,000	151,321	161,000
Total Revenues	\$ 70,425,801	\$ 38,454,124	\$ 15,295,056	\$ 13,873,323	\$ 2,111,000
Total Resources	\$ 97,178,225	\$ 49,043,440	\$ 17,890,891	\$ 19,810,594	\$ 9,376,072
REQUIREMENTS					
Salaries	\$ 5,925,186	\$ —	\$ —	\$ 5,925,186	\$ —
Benefits	3,106,859	—	—	3,106,859	—
Personnel Services	\$ 9,032,045	\$ —	\$ —	\$ 9,032,045	\$ —
Materials & Services	\$ 62,683,776	\$ 40,382,403	\$ 17,297,535	\$ 3,890,715	\$ 340,000
Debt Principal	\$ 47,278	\$ —	\$ —	\$ —	\$ —
Debt Interest	12,998	—	—	—	—
Total Debt Service	\$ 60,276	\$ —	\$ —	\$ —	\$ —
Capital Outlay	\$ 1,851,000	\$ —	\$ —	\$ —	\$ 1,851,000
Transfers Out	1,950,000	—	—	1,950,000	—
Total Capital & Transfers	\$ 3,801,000	\$ —	\$ —	\$ 1,950,000	\$ 1,851,000
Contingency	\$ 14,416,056	\$ 8,661,037	\$ 593,356	\$ 4,937,834	\$ —
Reserve for Future Expenditures	7,185,072	—	—	—	7,185,072
Total Requirements	\$ 97,178,225	\$ 49,043,440	\$ 17,890,891	\$ 19,810,594	\$ 9,376,072
FY 2023 Budget As Revised	\$ 88,144,036	\$ 43,879,689	\$ 14,804,277	\$ 18,737,517	\$ 9,707,960
Inc (Dec) from FY 2023	\$ 9,034,189	\$ 5,163,751	\$ 3,086,614	\$ 1,073,077	\$ (331,888)

County Service Districts

	Extension 4-H CSD (720)	Extension 4-H Reserve Fund (721)
RESOURCES		
Beginning Net Working Capital	364,930	—
Property Tax - Current Year	681,000	—
Property Tax - Prior Year	4,000	—
State Government Payments	—	—
Local Government Payments	—	—
Charges for Services	—	—
Transfers In	—	—
Interest Revenue	7,298	—
Total Revenues	692,298	—
Total Resources	1,057,228	—
REQUIREMENTS		
Salaries	—	—
Benefits	—	—
Personnel Services	—	—
Materials & Services	773,123	—
Debt Principal	47,278	—
Debt Interest	12,998	—
Total Debt Service	60,276	—
Capital Outlay	—	—
Transfers Out	—	—
Total Capital & Transfers	—	—
Contingency	223,829	—
Reserve for Future Expenditures	—	—
Total Requirements	1,057,228	—
FY 2023 Budget As Revised	1,014,593	—
Inc (Dec) from FY 2023	42,635	—



Capital Improvement Program and Debt Management

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CAPITAL IMPROVEMENT PROGRAM

Part of the County’s responsibilities include ensuring that adequate assets are constructed and provided to carry out quality services to residents. The capital expenditures includes capital improvements to real property and replacement or enhancement of equipment items used in the provision of services to residents. Capital improvements include road construction projects, solid waste projects related to the Knott Landfill and transfer stations, and projects at other County facilities. Capital outlay for equipment items include heavy equipment for road maintenance and landfill operations, vehicles and equipment for several departments, as well as hardware and software technology projects. Capital projects are identified by the departments, in coordination with the Board, the Finance Department and as part of the long-range financial planning process.

The FY 2024 adopted budget for County and County Service District funds includes a total of \$66.0 million in capital expenditures. This is made up of \$54.9 million in capital improvements, \$9.3 million in capital equipment and \$1.9 million for County Services Districts.

The following pages detail the capital expenditures included in the FY 2024 budget by type of capital and by department. Also shown are expected capital improvements and selected equipment needs in future years.

Capital Improvement Projects	FY 2024 Budget
Road Improvement Projects	\$ 23,640,057
Solid Waste Landfill Projects	16,840,000
County General Projects	9,425,000
Public Safety Projects	285,000
Fair & Expo and RV Projects	820,445
Other General Projects	3,858,790
Total Capital Improvements	\$ 54,869,292
Capital Equipment Projects	FY 2024 Budget
Road Department Equipment	\$ 4,040,742
Solid Waste Equipment	770,000
General County Equipment	1,020,000
Public Safety Equipment	2,975,577
Technology Equipment	472,760
Total Equipment	\$ 9,279,079
Total County Funds	\$ 64,148,371
County Service Districts Projects and Equipment	1,851,000
Total Capital	\$ 65,999,371

Capital Improvements – Road

The Road Department receives funding from various sources including federal forest receipts, vehicle registration fees, state gas tax and federal payments in lieu of taxes. A portion of these resources are used to fund improvements to the County road system each year. In addition, some projects are paid for directly by the Federal Department of Transportation and require a match from the County. The project summary over the next five years is shown below.

PROJECT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
US 97: LOWER BRIDGE WAY/TERREBONNE (ODOT)	\$ 5,119,310	\$ —	\$ —	\$ —	\$ —	\$ 5,119,310
HUNNELL RD: LOCO RD TO TUMALO RD IMPROVEMENT	1,569,800	—	—	—	—	1,569,800
DESCHUTES MARKET RD/HAMEHOOK RD ROUNDABOUT	250,000	—	—	—	—	250,000
POWELL BUTTE HWY/BUTLER MARKET ROUNDABOUT	2,557,402	—	—	—	—	2,557,402
NW LOWER BRIDGE WAY/NW 43RD ST INTERSECTION IMPROVEMENT	1,290,000	1,400,000	—	—	—	2,690,000
TUMALO RESERVOIR RD: O.B. RILEY RD TO SISEMORE RD	300,000	1,534,000	3,489,000	—	—	5,323,000
TERREBONNE WASTEWATER SYSTEM - PHASE 1	1,000,000	—	—	—	—	1,000,000
US20: LOCUST ST INTERSECTION (ODOT/CITY OF SISTERS)	1,000,000	—	—	—	—	1,000,000
LA PINE UIC STORMWATER IMPROVEMENTS	240,000	—	—	—	—	240,000
S CENTURY DRIVE / SPRING RIVER RD ROUNDABOUT	177,000	800,000	1,877,000	—	—	2,854,000
S CENTURY DR / HUNTINGTON RD ROUNDABOUT	169,000	750,000	1,838,000	—	—	2,757,000
COYNER RD/NORTHWEST WAY INTERSECTION IMPROVEMENT	—	56,000	367,000	—	—	423,000
BURGESS RD/DAY RD TRAFFIC SIGNAL	—	50,000	746,000	—	—	796,000
BUCKHORN RD: HWY 126 TO MP 1.6 (FLAP)	—	83,400	565,700	—	—	649,100
BUCKHORN RD: MP 1.6 TO LOWER BRIDGE WAY	—	250,000	980,000	3,000,000	—	4,230,000
THREE CREEKS RD: SISTERS CITY LIMITS TO FS BOUNDARY (FLAP)	—	40,300	293,400	—	—	333,700
DESCHUTES MARKET RD/GREYSTONE LANE INTERSECTION	—	—	265,000	661,000	1,736,000	2,662,000
GREYSTONE LANE/PLEASANT RIDGE RD INTERSECTION	—	—	300,000	800,000	2,000,000	3,100,000
S CENTURY DR/VENTURE LANE INTERSECTION IMPROVEMENT	—	—	—	250,000	750,000	1,000,000
NW LOWER BRIDGE WAY: NW 43RD ST TO TEATER AVE IMPROVEMENT	—	—	—	300,000	1,950,000	2,250,000
NW WAY: NW COYNER AVE TO NW ALTMETER WAY	556,000	—	—	—	—	556,000
BUTLER MARKET RD: HAMEHOOK RD TO POWELL BUTTE HWY	320,000	—	—	—	—	320,000
DICKEY RD	85,000	—	—	—	—	85,000
OLD BEND REDMOND HWY: US20 TO TUMALO RD	1,210,000	—	—	—	—	1,210,000
HORSE BUTTE RD	460,000	—	—	—	—	460,000

PROJECT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
OLD BEND REDMOND HWY/S CANAL BLVD: TUMALO RD TO HELMHOLTZ WAY	3,000,000	410,000	—	—	—	3,410,000
SPRING RIVER RD: S CENTURY DR TO STELLAR DR	510,000	500,000	—	—	—	1,010,000
POWELL BUTTE HWY: MCGRATH RD TO US 20	—	2,290,000	—	—	—	2,290,000
NORTHWEST WAY: NW COYNER AVE TO NW ALTMETER WAY	—	815,000	556,000	—	—	1,371,000
BILLADEAU RD	—	580,000	500,000	—	—	1,080,000
SKYLINE RANCH RD: CENTURY DR TO CITY LIMITS	—	500,000	1,320,000	—	—	1,820,000
DESCHUTES MKT RD/TUMALO RD: 19TH ST TO TUMALO PL	—	—	420,000	—	—	420,000
TUMALO RD	—	—	1,090,000	—	—	1,090,000
DORRANCE MEADOW RD	—	—	1,420,000	—	—	1,420,000
INDIAN FORD RD	—	—	—	2,750,000	—	2,750,000
3RD ST/WALKER ST/PENGR ST/5TH ST (LA PINE)	—	—	—	580,000	—	580,000
6TH ST (LA PINE)	—	—	—	—	1,210,000	1,210,000
WARD RD: STEVENS RD TO GOSNEY RD	—	—	—	—	1,700,000	1,700,000
SLURRY SEAL	300,000	300,000	300,000	300,000	300,000	1,500,000
MISC. LOCAL ROAD PAVEMENT PRESERVATION	200,000	200,000	200,000	200,000	200,000	1,000,000
SIGNAGE IMPROVEMENTS	150,000	150,000	100,000	100,000	100,000	600,000
GUARDRAIL IMPROVEMENTS	150,000	150,000	100,000	100,000	100,000	600,000
SMITH ROCK WAY BRIDGE #15452 REPLACEMENT	1,417,429	—	—	—	—	1,417,429
GRIBBLING RD BRIDGE #17C30 REPLACEMENT(ODOT LBP/SFLP)	704,116	—	—	—	—	704,116
HAMEHOOK RD BRIDGE #17C32 REPLACEMENT	595,000	1,200,000	—	—	—	1,795,000
WILCOX AVE BRIDGE #2171-03 & -04 REMOVAL	160,000	—	—	—	—	160,000
LOCAL ACCESS ROAD BRIDGES	150,000	250,000	250,000	250,000	—	900,000
S CENTURY DR BRIDGE #16181 REHABILITATION	—	100,000	1,010,000	1,000,000	—	2,110,000
BURGESS RD BRIDGE #09C783 REPLACEMENT	—	—	100,000	565,000	1,453,000	2,118,000
SPRING RIVER RD (HARPER) BRIDGE #17923 REHABILITATION	—	—	—	100,000	430,000	530,000
Total	\$23,640,057	\$12,408,700	\$18,087,100	\$10,956,000	\$11,929,000	\$77,020,857

Road Improvement Projects

The following select high priority road improvement projects are budgeted for in the Road Capital Improvement Fund 465. These projects will have an ongoing budget impact as the Road Department will be responsible for the future maintenance, and the estimated useful life will be twenty years.

US 97: Lower Bridge Way/Terrebonne (ODOT)

The County's anticipated cash contribution for ODOT's construction of road safety improvements, including widening and paving is \$5.1 million in FY 2024.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

Powell Butte Highway / Butler Market Roundabout

The intersection of Powell Butte Highway and Butler Market Rd is presently a three-legged intersection with stop sign control only. This project will construct a single-lane roundabout, install illumination, new signs, striping and delineation. FY 2024 costs are estimated to be \$2.6 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

South Century Drive / Huntington Road Roundabout

Improving the existing intersection which had 13 crashes during the most recent five-year period of available crash data (2016-2020), with a single-lane roundabout. Total project costs are estimated to be \$2.8 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

South Century Drive / Spring River Road Roundabout

Constructing a roundabout at the existing three-leg, one-way stop intersection, with a history of non-fatal crashes. South Century Drive is a rural arterial that provides connectivity from communities south of Sunriver to Highway US97. Total projects costs are estimated to be \$2.9 million.

- Funding: Road Capital Improvement Fund 465
- Impact on Future Operating Budgets: The Road Department will be responsible for maintaining and repairing any additions to the road system.
- Estimated Useful Life: 20 years

Capital Improvements – Solid Waste

The Solid Waste Department includes the operation of the Knott Landfill and several transfer stations throughout the County. The Solid Waste function is considered an enterprise and is fully funded through its own rate structure by charges to garbage haulers and residents for dumping material at the transfer stations and the landfill. The landfill operation is capital intensive and requires periodic large scale improvements. The FY 2024 budget includes the following projects related to the County’s solid waste operations. The project summary over the next five years is shown below. Descriptions of select FY 2024 projects are included on the following pages.

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Cell 9	\$ 6,500,000	\$ —	\$ —	\$ —	\$ —
Fencing – Tall Litter Control Fence	25,000	—	—	—	—
Solid Waste Admin and Attendant Booth Remodels	390,000	—	—	—	—
Negus Transfer Station	9,800,000	—	—	—	—
Perimeter Fencing	125,000	—	—	—	—
Close Knott B & C	—	—	—	—	8,000,000
Future: Cell 10	—	—	—	6,000,000	—
Future: New Landfill	—	—	—	—	20,000,000
Total	\$ 16,840,000	\$ —	\$ —	\$ 6,000,000	\$ 28,000,000

Cell 9

Current increase in waste flows require construction of cell 9 to ensure disposal capacity and environmental protection in landfill operations.

- Funding: Solid Waste Capital Projects (Fund 613)
- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 3 years

Fencing

Due to the development of cell 8 in FY 2020, the litter fence needs to be extended to the cell 8 area estimated at \$25,000. The fence keeps litter from migrating across the landfill and onto private property during wind events. In addition, perimeter fencing a 30-acre site is also needed to allow for the expansion of the operations area for the storage of materials from the excavation of the next cell.

- Funding: Solid Waste tip fees (Fund 610) and Solid Waste Capital Projects (Fund 613)
- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 25 years

Solid Waste Administration and Attendant Booth Remodels

Remodel the Solid Waste Administration office to add an office and modular stations for additional staff. Update the rural transfer station attendant booths due to safety and upkeep concerns.

- Funding: Solid Waste Capital Projects (Fund 613)
- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 20 years

Negus Transfer Station Improvement

The current transfer station is operating beyond capacity. Construction of the Negus Transfer Station facility improvements will accommodate population growth in the Redmond area. Facility will include a scale house (with scales), the transfer building, a recycling area, an equipment maintenance building and a compost area.

- Funding: Debt (Fund 613)
- Impact on Future Operating Budgets: The Solid Waste Department will be responsible for maintaining and repairing any additions to the solid waste system.
- Estimated Useful Life: 50 years

Capital Improvements – General Facilities

The County uses several funds to account for general capital projects and has a variety of revenue sources that provide resources to fund general capital project activities including property taxes, the sale of County properties and the receipt of lease payments and bond proceeds. Major general capital project activities included in the FY 2024 budget are as follows:

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
North County Campus - 236 Kingwood	\$ 485,000	\$ —	\$ —	\$ —	\$ —
North County Campus - 244 Kingwood	450,000	—	—	—	—
Courthouse Expansion	7,300,000	23,000,000	4,700,000	—	—
Juvenile Detention	200,000	—	—	—	—
Parole & Probation	50,000	—	—	—	—
Downtown Campus Parking	900,000	600,000	650,000	—	—
Site Planning	40,000	—	—	—	—
Total	\$ 9,425,000	\$ 23,600,000	\$ 5,350,000	\$ —	\$ —

North County Campus - 236 & 244 Kingwood

The FY 2024 budget includes \$935,000 to complete the remodel and associated site improvements of two buildings, located at 236 and 244 Kingwood that comprise a new North County Campus for expanded services to residents in the northern portion of Deschutes County. The work began in fall of 2022 and will allow Health Services, the Clerk's Office, and Veterans' Services to meet the growing demand for services within North County, and provide space for other County operations.

- Funding: General Capital Reserve (Fund 060); Interfund Transfers from Health Services (Fund 274)
- Impact on Future Operating Budgets: The Facilities Department will be responsible for maintaining and repairing any additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

Courthouse Expansion

The FY 2024 budget includes \$7.3 million in construction costs and \$3.0 million in design, engineering and fees and permits for the capital improvement of the Deschutes County Courthouse as the initial costs of the multi-year project. The total project cost, including Materials and Services is projected to be \$42 million over the next three years through FY 2026.

- Funding: State Funding; Bond issuance with the annual debt service funded by TRT (Fund 160) and General County Reserve funds (Fund 060).
- Impact on Future Operating Budgets: The Facilities Department will be responsible for maintaining and repairing any additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

Juvenile Detention

The FY 2024 budget includes \$200,000 to complete a remodel of staff areas within the detention facility to accommodate supervisor offices, and conference rooms. This project was identified as near-term project in the 2018 Public Safety Campus Plan.

- Funding: General County Reserve (Fund 060)
- Impacts on Future Operating Budgets: The Facilities Department will be responsible for maintaining and repairing any additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

Parole and Probation

The FY 2024 budget includes \$50,000 in order to complete the Adult Parole and Probation/Sheriff's Office Work Center expansion project which began in spring of 2022. The project consolidates the department's Bend operations in one building on the Public Safety Campus. The 8,440 square foot, two-story addition and remodel of the existing 2nd floor, provides additional office space for probation officers and meeting space for staff.

- Funding: General County Reserve (Fund 060)
- Impacts on Future Operating Budgets: The Facilities Department will be responsible for maintaining and repairing any additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

Downtown Campus Parking

The Downtown Campus Parking project has a FY 2024 budget of \$900,000 for the capital improvement of the downtown campus parking capacity related to the expansion of the Deschutes County Courthouse. In addition, \$420,000 is estimated to be spent on related-materials and services expenses. Phase 1 of the project includes an analysis of current and projected parking needs, and daily utilization. Phase 2 includes improvements to pedestrian access to County buildings and across the campus, increased visitor parking capacity at key locations adjacent to County buildings, improved wayfinding and the development of parking management strategies.

- Funding: General County Reserve (Fund 060)
- Impacts on Future Operating Budgets: The Facilities Department will be responsible for maintaining and repairing any additions, upgrades or remodels of County facilities.
- Estimated Useful Life: 30 years

Site Planning

Placeholder to cover any potential closeout costs related to the 24 secure parking spaces added to the Sheriff's Office existing parking, which was completed in late FY23.

Capital Improvements – Public Safety

The County has budgeted \$285,000 in capital improvements for Public Safety.

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sisters Station Upgrade & Parking Lot	\$ 225,000	\$ —	\$ —	\$ —	\$ —
Ranch House Remodel	50,000	—	—	—	—
Juvenile Detention Security	10,000	—	—	—	—
Total	\$ 285,000	\$ —	\$ —	\$ —	\$ —

Capital Improvements – Fair & Expo and RV

The County has budgeted \$820,445 in capital and equipment items for the Fair & Expo and RV funds.

Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
RV Capital Projects and Equipment	\$ 74,000	\$ —	\$ —	\$ —	\$ —
Fair & Expo Machinery and Operating Equipment	50,000	—	—	—	—
Fair Overhead Lighting	81,445	—	—	—	—
Fair Parking Lot	15,000	—	—	—	—
Fair Well/Pump/Water Storage	600,000	—	—	—	—
Total	\$ 820,445	\$ —	\$ —	\$ —	\$ —

Other General Capital Improvements

Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Project Development (Fund 090)	\$ 2,507,790	\$ —	\$ —	\$ —	\$ —
General County Improvements (Fund 070)	916,000	1,571,000	1,553,000	2,092,000	2,393,000
Park Acquisition & Development (Fund 130)	300,000	—	—	—	—
Health Services - Building Remodels	135,000	—	—	—	—
Total	\$ 3,858,790	\$ 1,571,000	\$ 1,553,000	\$ 2,092,000	\$ 2,393,000

CAPITAL EQUIPMENT PROJECTS

Equipment Replacement/Enhancement – Road

Each year, the Road Department replaces or purchases new equipment to perform road operations and maintenance functions.

The Road Department’s equipment is purchased in the Road Building and Equipment Reserve Fund and is funded through annual contributions from the road fund to the reserve fund. This equipment will require regular maintenance and repair however, it is expected that replacing older equipment at the appropriate time will lessen the maintenance and repair over the long term.

Equipment	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Machinery, Vehicles and Equipment	\$ 4,040,742	\$ 3,196,000	\$ 2,061,000	\$ 1,778,000	\$ 1,890,000
Total	\$ 4,040,742	\$ 3,196,000	\$ 2,061,000	\$ 1,778,000	\$ 1,890,000

Equipment Replacement/Enhancement – Solid Waste

The Solid Waste department is acquiring equipment to support the new Negus Station in the amount of \$770,000 for FY 2024.

Equipment	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Several pieces of equipment for Negus; Knott Grader; Truck replacement	\$ 770,000	\$ 2,255,000	\$ 355,000	\$ 675,000	\$ 765,000
Total	\$ 770,000	\$ 2,255,000	\$ 355,000	\$ 675,000	\$ 765,000

Equipment Replacement/Enhancement – General County

Each year, departments set aside budget for vehicle maintenance and replacement depending on the number of vehicles in their fleet, and special one-time replacements.

Equipment	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
County-wide Vehicle Maintenance and Replacement	\$ 900,000	\$ —	\$ —	\$ —	\$ —
Vehicles - Health Services	105,000	—	—	—	—
Operating Equipment - Facilities	15,000	—	—	—	—
Total	\$ 1,020,000	\$ —	\$ —	\$ —	\$ —

Equipment Replacement/Enhancement – Public Safety

The Sheriff's Office includes a number of operating departments that require capital equipment to provide their services. The following table indicates the categories of equipment included in the FY 2024 Sheriff's Office budget in the total amount of approximately \$3.0 million. The Sheriff's Office uses about three years due to the fact that they are used around the clock, seven days a week.

Other vehicles such as trucks and SUV's have a useful life of 5 to 10 years depending on how they are used.

Equipment	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Vehicles - Public Safety	\$ 1,721,662	\$ —	\$ —	\$ —	\$ —
Equipment - Public Safety	1,253,915	—	—	—	—
Total	\$ 2,975,577	\$ —	\$ —	\$ —	\$ —

Equipment Replacement/Enhancement - Technology

Various departments use technology to varying degrees to provide their services. Some highly technology dependent departments set aside funds each year in technology related reserve funds to replace or enhance technology on a periodic basis. The FY 2024 budget includes \$472,760 in technology purchases as shown in the table below.

Technology	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Health Services Technology Improvements	\$ 96,500	\$ —	\$ —	\$ —	\$ —
Road Software Upgrades	63,260	—	—	—	—
Internal Service Funds Computer & Technology Equipment	313,000	—	—	—	—
Total	\$ 472,760	\$ —	\$ —	\$ —	\$ —

In addition to County funds, the County budget also includes six County Service District funds, some of which budget for capital expenditures.

Deschutes County 9-1-1 Service District

The FY 2024 budget reserves \$1.9 million for the development of additional radio sites to improve the coverage. In each future year, budget is set aside to fund replacement of the system over time.

County Service Districts	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
9-1-1 Service District Technology Improvements	\$ 1,851,000	\$ 1,265,000	\$ 1,825,000	\$ 125,000	\$ 300,000
Total	\$ 1,851,000	\$ 1,265,000	\$ 1,825,000	\$ 125,000	\$ 300,000

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DEBT OVERVIEW

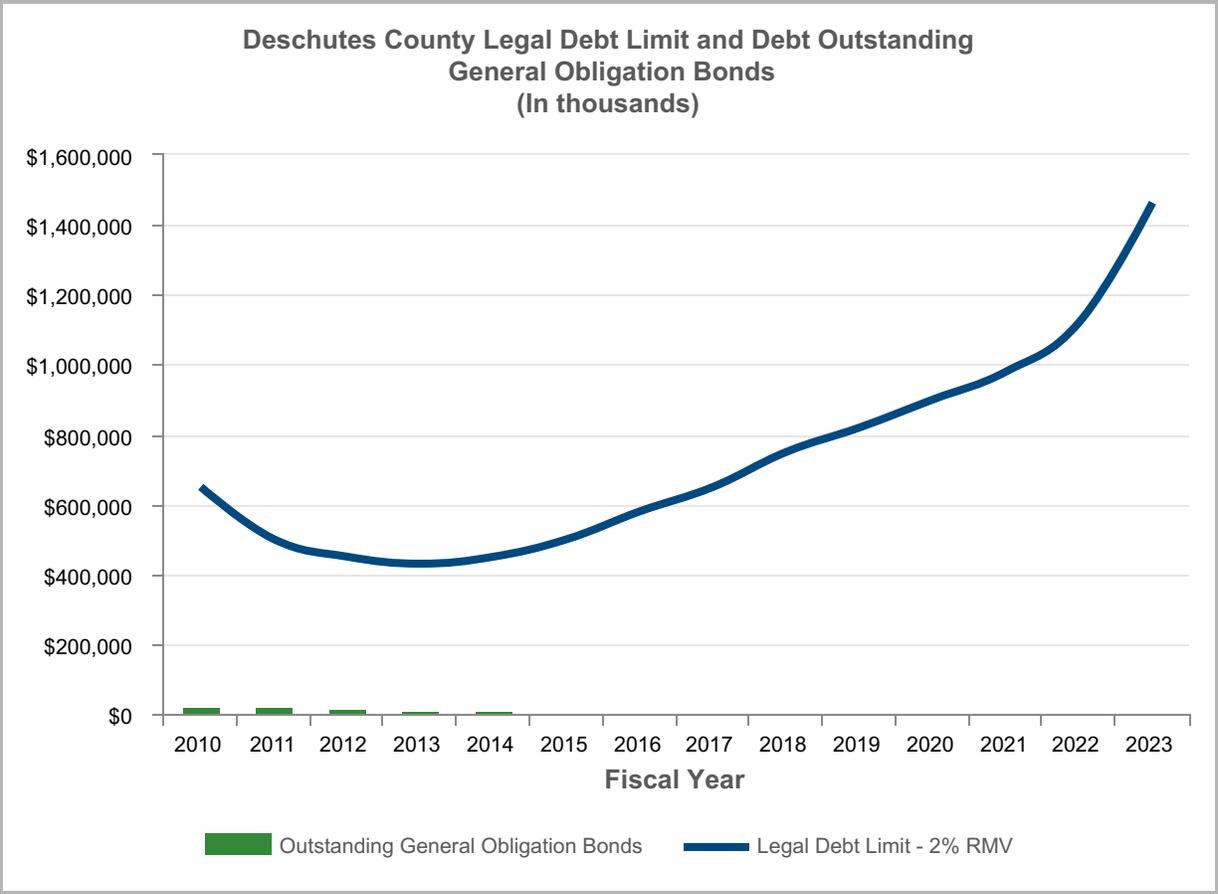
Debt is often used as a means of financing capital improvements or projects by many organizations. Prudent management of debt issuances is imperative to ensure a jurisdiction's credit rating is maintained at an optimal level. Deschutes County is rated by Moody's Investors Services. Moody's upgraded the credit rating in February 2019 from Aa2 to Aa1 and affirmed the Full Faith & Credit rating of Aa1 in April 2020, June 2021 and August 2022. Moody's August 2022 credit opinion provided the County with the following synopsis:

“Deschutes County benefits from a solid financial performance that will remain sound, supported by robust reserves and liquidity, favorable population and tax base growth, strong economic activity despite the impacts of the coronavirus pandemic, and adopted reserve policies. Debt levels are modest and pension liabilities will remain manageable.”

Moody's Investor Services – August 2022

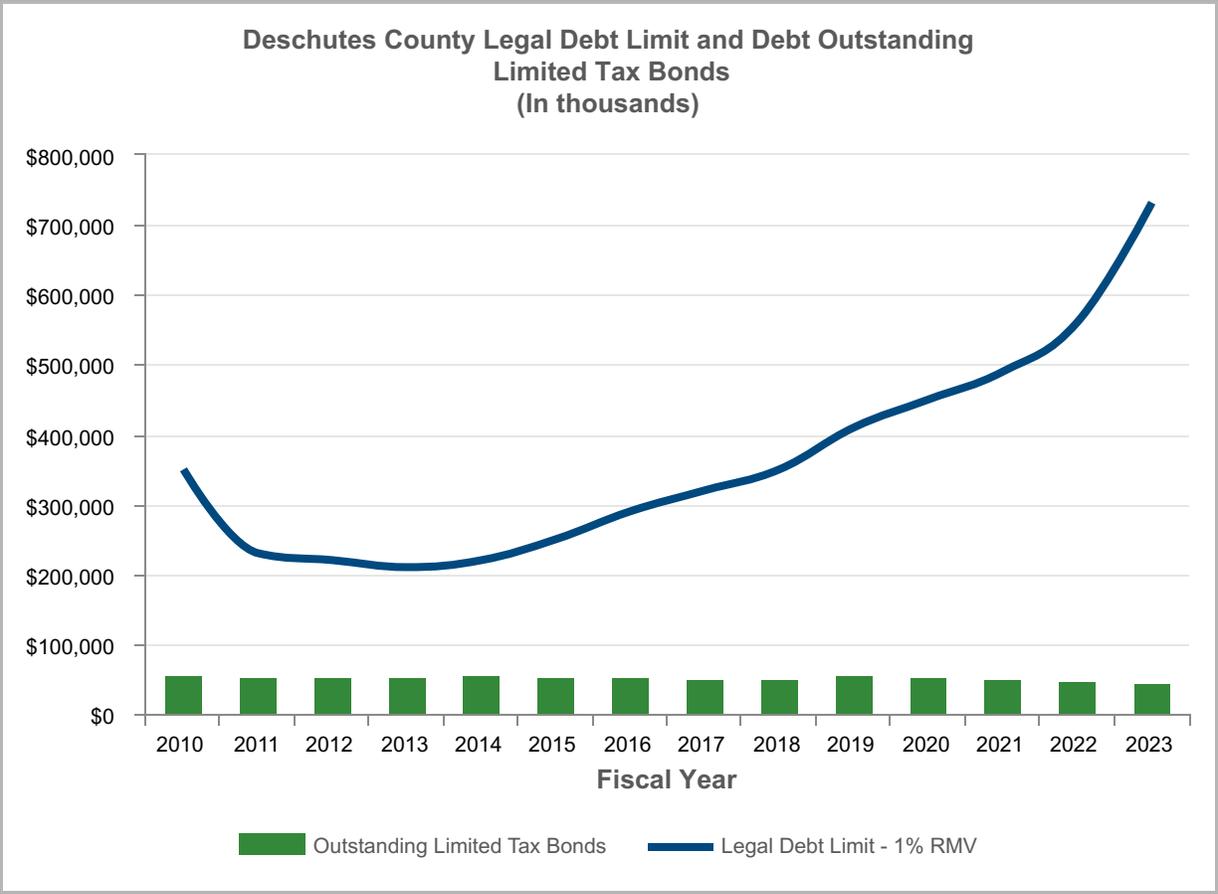
TYPES OF DEBT

There are several types of securities available to the County for financing projects. Deschutes County uses general obligation bonds, limited tax bonds (Full Faith & Credit bonds), and limited tax pension bonds. Occasionally other revenue sources are used when the project may not meet the requirements of other types of debt. Components of a security include its purpose, length of financing, interest rates and the source of the funds for repayment.



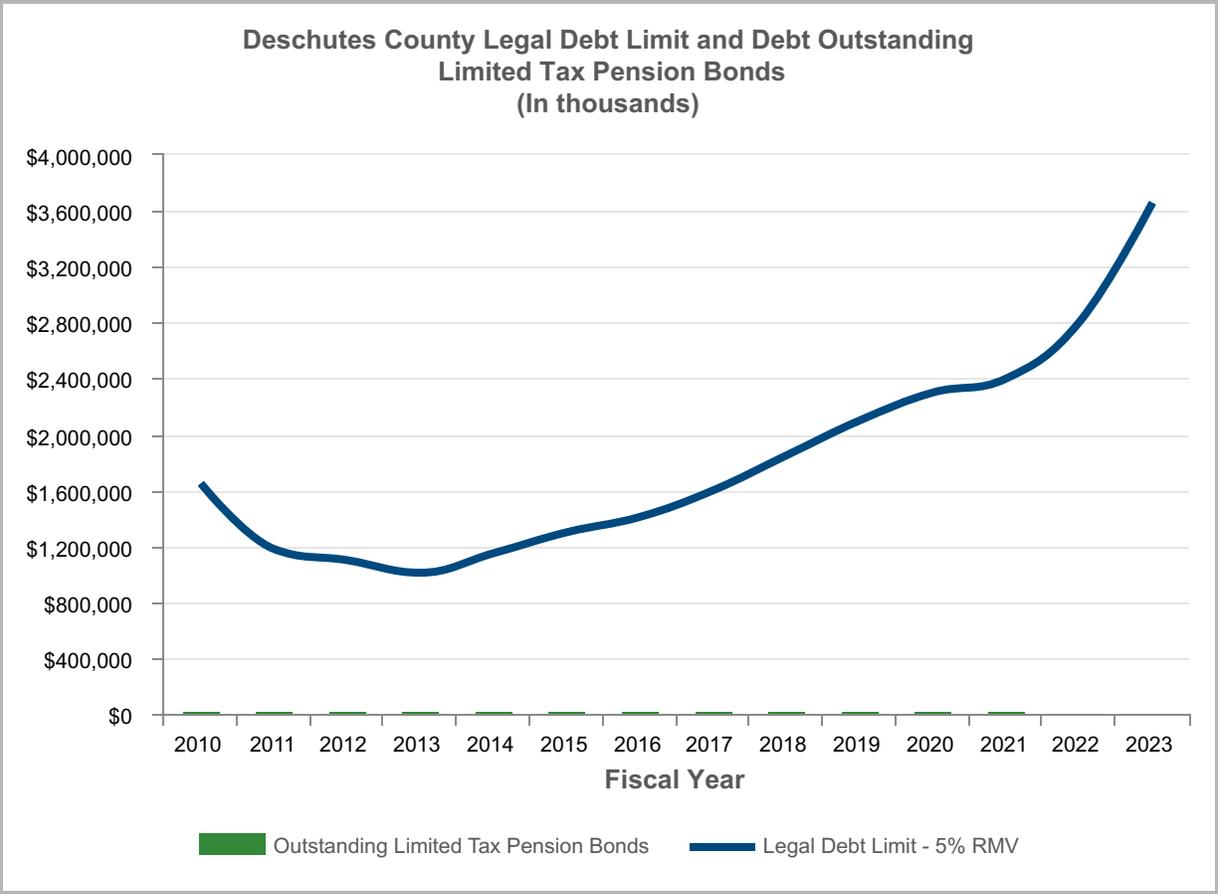
General Obligation (GO) bonds are bonds payable from taxes that may be levied, without limitation, in compliance with the Oregon Constitution. GO bonds may be issued after approval of the electors in the County and are used to finance capital construction or improvements. They are secured by a commitment to levy ad valorem property taxes. As of June 30, 2023 Deschutes County has no outstanding general obligation bond debt.

The legal debt limit, based on ORS 287A.100, for general obligation bonds is 2% of the real market value (RMV) of the taxable property in the County. The 2022-23 RMV for Deschutes County is \$73.2 billion, making the legal limit for general obligation bonds \$1.5 billion.



Limited tax bonds (Full Faith & Credit bonds) are bonds or other obligations based upon the full faith and credit of the County, and may be paid from any taxes the issuer levies, or other resources, within the limitations of the Oregon Constitution (ORS 287.105A). A full faith and credit obligation is an unconditional promise to pay. It is a pledge of the full financial resources and taxing power of the issuer, but is not necessarily backed by ad valorem taxes. These bonds differ from general obligation bonds (unlimited tax bonds) on which ad valorem taxes may be levied to pay the debt.

The legal debt limit, based on ORS 287A.105, for limited tax bonds is 1% of the real market value of the taxable property in the County. The 2022-23 RMV for Deschutes County is \$73.2 billion, making the legal limit for limited tax bonds \$731.9 million, well above the actual limited tax debt level of \$45.4 million. An additional limited tax bond, series 2023 will be issued in Fiscal Year 2024 in the estimated amount of \$40.0 million.



Limited tax pension bonds were issued in FY 2002 and 2004 to cover the County's estimated unfunded actuarial liability (UAL) to the Public Employees Retirement System (PERS). The County, as part of a group of local governments, issued a total of \$12.5 million of limited tax pension bonds for this purpose. The issuance of these bonds provided savings on projected increases in PERS rates that would otherwise have been necessary to make up the UAL over time. Debt service payments are covered by department charges based on current payroll. The rate charged to departments is 1.5% of PERS eligible wages.

The legal debt limit, based on ORS 238.694, for limited tax pension bonds is 5% of the real market value of the taxable property in the County. The 2022-23 RMV for Deschutes County is \$73.2 billion, making the legal limit for limited tax pension bonds \$3.7 billion, well above the actual limited tax pension debt level of \$5.8 million.

FY 2024 Scheduled Principal and Interest Payments Summary

	Average Interest Rate	Issue Date	Final Maturity Date	Principal Balance at:		FY 2023-24		Total Debt Service
				Issuance	45108	Principal	Interest	
Limited Tax Pension Bonds								
OR Local Gov't LTD Tax Pension Obligations, 2002	7.02 %	3/28/2002	6/1/2028	\$ 5,429,586	\$ 2,390,000	\$ 540,000	\$ 163,715	\$ 703,715
OR Local Gov't LTD Tax Pension Obligations, 2004	6.19 %	5/27/2004	6/1/2028	7,090,000	3,440,000	630,000	209,668	839,668
Total Limited Tax Pension Bonds				\$12,519,586	\$ 5,830,000	\$ 1,170,000	\$ 373,383	\$ 1,543,383
Full Faith and Credit Obligations								
Series 2013 - Jail Remodel	4.13 %	8/8/2013	6/1/2038	8,405,000	5,935,000	295,000	250,381	545,381
Series 2019 - Refunding OSP & 911 Building (Series 2008A& 2009A)	2.08 %	3/12/2019	6/1/2028	6,455,000	3,930,000	715,000	196,500	911,500
Series 2021 - Ref - Co Bldgs, Facilities & Radio System	1.40 %	9/2/2021	12/1/2032	15,325,000	13,910,000	1,300,000	186,966	1,486,966
Series 2022 - Negus Transfer Station	5.00 %	8/30/2022	6/1/2043	18,220,000	18,220,000	550,000	911,000	1,461,000
Total Full Faith & Credit Obligations				\$48,405,000	\$41,995,000	\$ 2,860,000	\$ 1,544,847	\$ 4,404,847
Direct Borrowings								
Series 2015 - Ref - Land, Jail, ADA, F&E Projects	2.13 %	12/8/2015	12/1/2026	3,775,000	945,000	434,200	18,125	452,325
Series 2016 - Solid Waste, F&E , and RV Park	1.70 %	5/25/2016	6/1/2027	6,277,000	2,420,000	591,000	40,656	631,656
Total Direct Borrowings				\$10,052,000	\$ 3,365,000	\$ 1,025,200	\$ 58,781	\$ 1,083,981
Total				\$70,976,586	\$51,190,000	\$ 5,055,200	\$ 1,977,011	\$ 7,032,211

Scheduled Principal and Interest Payments Through Retirement

Fiscal Year	Principal	Interest	Total	Final Maturity of Debt
2024	\$ 5,055,200	\$ 1,977,011	\$ 7,032,211	
2025	4,701,900	1,787,215	6,489,115	
2026	5,162,700	1,631,007	6,793,707	Series 2015, Full Faith & Credit Refunding
2027	5,440,200	1,424,117	6,864,317	Series 2016, Full Faith & Credit Refunding
2028	4,105,000	1,202,081	5,307,081	Series 2002 & 2004, Tax Pension Obligation Bonds; Series 2019, Full Faith & Credit
2029	2,460,000	1,037,158	3,497,158	
2030	2,535,000	967,662	3,502,662	
2031	2,605,000	895,499	3,500,499	
2032	2,690,000	820,633	3,510,633	Series 2021, Full Faith & Credit Refunding
2033	2,760,000	742,344	3,502,344	Series 2012, Full Faith & Credit Refunding
2034	1,335,000	671,800	2,006,800	
2035	1,395,000	607,225	2,002,225	
2036	1,470,000	539,750	2,009,750	
2037	1,540,000	468,650	2,008,650	
2038	1,610,000	394,150	2,004,150	Series 2013, Full Faith & Credit
2039	1,145,000	316,250	1,461,250	
2040	1,200,000	259,000	1,459,000	
Total	\$ 47,210,000	\$ 15,741,551	\$ 62,951,551	

Deschutes County
\$5,429,586
Series 2002, Limited Tax Pension Obligation Bond

Date: March 28, 2002

Interest: Semiannual each December and June, commencing June 1, 2002.
Interest accrues at rates ranging from 2.00% to 7.36%.

Rating: Moody's: A3

Purpose: The proceeds of the bonds paid the County's estimated Unfunded Actuarial Liability with PERS.

Security: The bonds are secured by the full faith and credit of the Country.

Debt service:

Fiscal Year	Principal	Interest	Total Payment	Balance
2002	\$ 19,930	\$ 62,003	\$ 81,933	\$ 5,409,656
2003	—	293,368	293,368	5,409,656
2004	13,677	294,690	308,368	5,395,979
2005	25,583	297,785	323,368	5,370,396
2006	35,966	302,402	338,368	5,334,430
2007	44,520	308,848	353,368	5,289,910
2008	51,350	317,018	368,368	5,238,561
2009	57,311	326,056	383,368	5,181,250
2010	64,538	338,829	403,368	5,116,712
2011	680,574	332,663	1,013,238	4,436,137
2012	72,854	325,254	398,108	4,363,283
2013	76,897	361,341	438,237	4,286,387
2014	82,215	360,893	443,108	4,204,172
2015	83,223	379,885	463,108	4,120,949
2016	85,634	402,474	488,108	4,035,315
2017	85,902	422,206	508,108	3,949,413
2018	87,660	445,448	533,108	3,861,753
2019	88,139	469,969	558,108	3,773,615
2020	118,615	469,493	588,108	3,655,000
2021	365,000	250,368	615,368	3,290,000
2022	420,000	225,365	645,365	2,870,000
2023	480,000	196,595	676,595	2,390,000
2024	540,000	163,715	703,715	1,850,000
2025	—	126,725	126,725	1,850,000
2026	685,000	126,725	811,725	1,165,000
2027	770,000	79,803	849,803	395,000
2028	395,000	27,058	422,058	—
	<u>\$ 5,429,586</u>	<u>\$ 7,706,974</u>	<u>\$ 13,136,560</u>	

Source: Charges to departments based on actual subject wages, as defined by PERS, fund the debt service on the pension obligation bonds in the PERS Debt Service Fund (575).

Deschutes County
\$7,090,000
Series 2004, Limited Tax Pension Obligation Bond

Date: May 27, 2004

Interest: Semiannual each December and June, commencing December 1, 2004.
Interest accrues at rates ranging from 4.596% to 6.095%.

Rating: Moody's: A1

Purpose: The proceeds of the bonds paid the County's estimated Unfunded Actuarial Liability with PERS.

Security: The bonds are secured by the full faith and credit of the County.

Debt service:

Fiscal Year	Principal	Interest	Total Payment	Balance
2005	\$ —	\$ 428,653	\$ 428,653	\$ 7,090,000
2006	—	423,942	423,942	7,090,000
2007	—	423,942	423,942	7,090,000
2008	—	423,942	423,942	7,090,000
2009	25,000	423,942	448,942	7,065,000
2010	45,000	422,793	467,793	7,020,000
2011	70,000	420,584	490,584	6,950,000
2012	90,000	416,946	506,946	6,860,000
2013	120,000	412,221	532,221	6,740,000
2014	145,000	405,801	550,801	6,595,000
2015	180,000	397,723	577,723	6,415,000
2016	215,000	387,515	602,515	6,200,000
2017	250,000	375,107	625,107	5,950,000
2018	290,000	360,430	650,430	5,660,000
2019	335,000	343,201	678,201	5,325,000
2020	385,000	323,051	708,051	4,940,000
2021	440,000	299,893	739,893	4,500,000
2022	500,000	273,427	773,427	4,000,000
2023	560,000	243,352	803,352	3,440,000
2024	630,000	209,668	839,668	2,810,000
2025	700,000	171,270	871,270	2,110,000
2026	780,000	128,605	908,605	1,330,000
2027	870,000	81,064	951,064	460,000
2028	460,000	28,037	488,037	—
	<u>\$ 7,090,000</u>	<u>\$ 7,825,107</u>	<u>\$ 14,915,107</u>	

Source: Charges to departments based on actual subject wages, as defined by PERS, fund the debt service on the pension obligation bonds in the PERS Debt Service Fund (575).

Deschutes County
\$8,405,000
Series 2013, Full Faith and Credit

Date: August 8, 2013

Interest: Semiannual each December and June, commencing December 1, 2013.
Interest accrues at rates ranging from 3.00% to 4.50%.

Rating: Moody's: Aa1

Purpose: The proceeds of the bonds were used to finance an expansion of the County Jail Facility and remodel the Medical Facility within the Jail.

Security: The bonds are secured by the full faith and credit of the County.

Debt service:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Balance</u>
2014	\$ 220,000	\$ 269,504	\$ 489,504	\$ 8,185,000
2015	220,000	324,531	544,531	7,965,000
2016	225,000	317,931	542,931	7,740,000
2017	235,000	311,181	546,181	7,505,000
2018	240,000	304,131	544,131	7,265,000
2019	250,000	296,931	546,931	7,015,000
2020	255,000	288,181	543,181	6,760,000
2021	265,000	279,256	544,256	6,495,000
2022	275,000	269,981	544,981	6,220,000
2023	285,000	260,356	545,356	5,935,000
2024	295,000	250,381	545,381	5,640,000
2025	305,000	238,581	543,581	5,335,000
2026	320,000	226,381	546,381	5,015,000
2027	330,000	213,581	543,581	4,685,000
2028	345,000	200,381	545,381	4,340,000
2029	360,000	186,581	546,581	3,980,000
2030	375,000	172,181	547,181	3,605,000
2031	390,000	157,181	547,181	3,215,000
2032	405,000	141,581	546,581	2,810,000
2033	420,000	124,875	544,875	2,390,000
2034	435,000	107,550	542,550	1,955,000
2035	455,000	87,975	542,975	1,500,000
2036	480,000	67,500	547,500	1,020,000
2037	500,000	45,900	545,900	520,000
2038	520,000	23,400	543,400	—
	<u>\$ 8,405,000</u>	<u>\$ 5,166,017</u>	<u>\$ 13,571,017</u>	

Source: Transfers from the General Fund (001) and the Sheriff's Office Fund (255) provide the resources for the debt service in the Full Faith & Credit Series 2013 Fund (556).

Deschutes County
\$3,775,000
Series 2015, Full Faith and Credit Refunding

Date: December 8, 2015

Interest: Semiannual each December and June, commencing June 1, 2016.
Interest accrues at rates ranging from 1.99% to 2.49%.

Rating: Direct Borrowing - Not Rated

Purpose: The proceeds of the bonds were used to refund the debt issued to remodel the Courthouse, purchase property, preliminary costs for jail remodel, and American Disabilities Act compliance projects.

Security: The bonds are secured by the full faith and credit of the County.

Debt service:

Fiscal Year	Principal	Interest	Total Payment	Balance
2016	\$ —	\$ 36,101	\$ 36,101	\$ 3,775,000
2017	384,400	71,298	455,698	3,390,600
2018	389,500	63,597	453,097	3,001,100
2019	398,700	55,755	454,455	2,602,400
2020	402,600	47,782	450,382	2,199,800
2021	414,600	39,651	454,251	1,785,200
2022	413,600	39,277	452,877	1,371,600
2023	426,600	28,842	455,442	945,000
2024	434,200	18,125	452,325	510,800
2025	445,900	7,167	453,067	64,900
2026	32,700	1,209	33,909	32,200
2027	32,200	401	32,601	—
	<u>\$ 3,775,000</u>	<u>\$ 409,204</u>	<u>\$ 4,184,204</u>	

Source:

A portion of the required funding is transferred from the Project Development & Debt Reserve Fund (090) to Full Faith & Credit, Series 2015 Fund (536). The remaining funding will be paid directly from the RV Park Fund (618) and from the Fair & Expo Center Fund (615).

Deschutes County
\$6,277,000
Series 2016, Full Faith and Credit Refunding

Date: May 25, 2016

Interest: Semiannual each December and June, commencing December 1, 2016.
Interest accrues at 1.68%.

Rating: Direct Borrowing - Not Rated

Purpose: The proceeds of the bonds were used to refund the debt issued to finance the construction of new waste and recyclables receiving facilities (Knott Landfill North Area Development) and the construction of a recreational vehicle (RV) park at the Fair & Expo Center.

Security: The bonds are secured by the full faith and credit of the County.

Debt service:

Fiscal Year	Principal	Interest	Total Payment	Balance
2016	\$ —	\$ —	\$ —	\$ 6,277,000
2017	521,000	107,211	628,211	5,756,000
2018	533,000	96,701	629,701	5,223,000
2019	543,000	87,746	630,746	4,680,000
2020	552,000	78,624	630,624	4,128,000
2021	560,000	69,350	629,350	3,568,000
2022	568,000	59,942	627,942	3,000,000
2023	580,000	50,400	630,400	2,420,000
2024	591,000	40,656	631,656	1,829,000
2025	601,000	30,727	631,727	1,228,000
2026	610,000	20,630	630,630	618,000
2027	618,000	10,382	628,382	—
	\$ 6,277,000	\$ 652,371	\$ 6,929,371	

Source:

The debt service payments will be made directly from the RV Park Fund (618), the Solid Waste Fund (610), and the Fair & Expo Center Fund (615).

Deschutes County
\$6,455,000
Series 2019, Full Faith and Credit Refunding

Date: March 12, 2019

Interest: Semiannual each December and June, commencing June 1, 2019.
Interest accrues at 5.00%.

Rating: Moody's: Aa1

Purpose: The proceeds of the bonds were used to refund the debt issued to finance construction of a building to house the regional office of the Oregon State Police, provide office/dispatch space for the Deschutes County 9-1-1 Emergency Dispatch Center, and purchase/remodel an office building to house the Adult Parole and Probation Department.

Security: The bonds are secured by the full faith and credit of the County.

Fiscal Year	Principal	Interest	Total Payment	Balance
2019	\$ —	\$ 70,826	\$ 70,826	\$ 6,455,000
2020	585,000	322,750	907,750	5,870,000
2021	615,000	293,500	908,500	5,255,000
2022	645,000	262,750	907,750	4,610,000
2023	680,000	230,500	910,500	3,930,000
2024	715,000	196,500	911,500	3,215,000
2025	750,000	160,750	910,750	2,465,000
2026	785,000	123,250	908,250	1,680,000
2027	820,000	84,000	904,000	860,000
2028	860,000	43,000	903,000	—
	<u>\$ 6,455,000</u>	<u>\$ 1,787,826</u>	<u>\$ 8,242,826</u>	

Source: The majority of resources for the debt service payment in the Full Faith & Credit, Series 2019 (538 & 539) are from a long term lease with the State of Oregon and an intergovernmental payment from the Deschutes County 9-1-1 County Service District fund. The remaining resources for the debt service payment are from a transfer from the General Fund.

Deschutes County
\$15,325,000
Series 2021, Full Faith and Credit Refunding

Date: September 2, 2021

Interest: Semiannual each December and June, commencing December 1, 2021.
Interest accrues at a rate of 1.410%

Rating: Moody's: Aa1

Purpose: To refund, on a current basis, the callable maturities of the County's outstanding Full Faith and Credit Refunding Obligations, Series 2012, which were originally issued to refund the County's Full Faith and Credit Obligations, Series 2003. The Full Faith & Credit Obligations, Series 2003 were originally issued to finance the construction of the County/ State Government Center, LaPine County Service Center, a County warehouse, Fair/Expo Center storage buildings, LaPine sewer improvements, solid waste facilities, and increase of capacity to Sheriff's radio system.

Security: The bonds are secured by the full faith and credit of the County.

Debt service:

Fiscal Year	Principal	Interest	Total Payment	Balance
2021	\$ —	\$ —	\$ —	15,325,000
2022	—	161,462	161,462	15,325,000
2023	1,415,000	206,107	1,621,107	13,910,000
2024	1,300,000	186,966	1,486,966	12,610,000
2025	1,320,000	168,495	1,488,495	11,290,000
2026	1,345,000	149,707	1,494,707	9,945,000
2027	1,360,000	130,637	1,490,637	8,585,000
2028	1,375,000	111,355	1,486,355	7,210,000
2029	1,395,000	91,826	1,486,826	5,815,000
2030	1,420,000	71,981	1,491,981	4,395,000
2031	1,440,000	51,818	1,491,818	2,955,000
2032	1,470,000	31,302	1,501,302	1,485,000
2033	1,485,000	10,469	1,495,469	—
	<u>\$ 15,325,000</u>	<u>\$ 1,372,125</u>	<u>\$ 16,697,125</u>	

Source: Lease payments from state agencies, transfers from the Project Development & Debt Reserve Fund (090) and payments from the Deschutes County 9-1-1 County Service District for the communication system provide a portion of the resources for debt service on this borrowing. The balance of the payments are made directly from the Solid Waste Fund (610) and the Fair & Expo Center Fund (615). The balance will be funded by existing debt service reserves.

Deschutes County
\$18,220,000
Series 2022, Full Faith and Credit

Date: August 30, 2022

Interest: Semiannual each December and June, commencing December 1, 2022.
Interest accrues at a rate of 5.00%

Rating: Moody's: Aa1

Purpose: The proceeds of the bonds were used to finance the Negus Waste Transfer Station project within the Solid Waste fund.

Security: The bonds are secured by the full faith and credit of the County.

Debt service:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Balance</u>
2023		\$ 685,781	\$ 685,781	\$ 18,220,000
2024	550,000	911,000	1,461,000	17,670,000
2025	580,000	883,500	1,463,500	17,090,000
2026	605,000	854,500	1,459,500	16,485,000
2027	640,000	824,250	1,464,250	15,845,000
2028	670,000	792,250	1,462,250	15,175,000
2029	705,000	758,750	1,463,750	14,470,000
2030	740,000	723,500	1,463,500	13,730,000
2031	775,000	686,500	1,461,500	12,955,000
2032	815,000	647,750	1,462,750	12,140,000
2033	855,000	607,000	1,462,000	11,285,000
2034	900,000	564,250	1,464,250	10,385,000
2035	940,000	519,250	1,459,250	9,445,000
2036	990,000	472,250	1,462,250	8,455,000
2037	1,040,000	422,750	1,462,750	7,415,000
2038	1,090,000	370,750	1,460,750	6,325,000
2039	1,145,000	316,250	1,461,250	5,180,000
2040	1,200,000	259,000	1,459,000	3,980,000
2041	1,265,000	199,000	1,464,000	2,715,000
2042	1,325,000	135,750	1,460,750	1,390,000
2043	1,390,000	69,500	1,459,500	—
	<u>\$ 18,220,000</u>	<u>\$ 11,703,531</u>	<u>\$ 29,923,531</u>	

Source: Solid Waste Funds

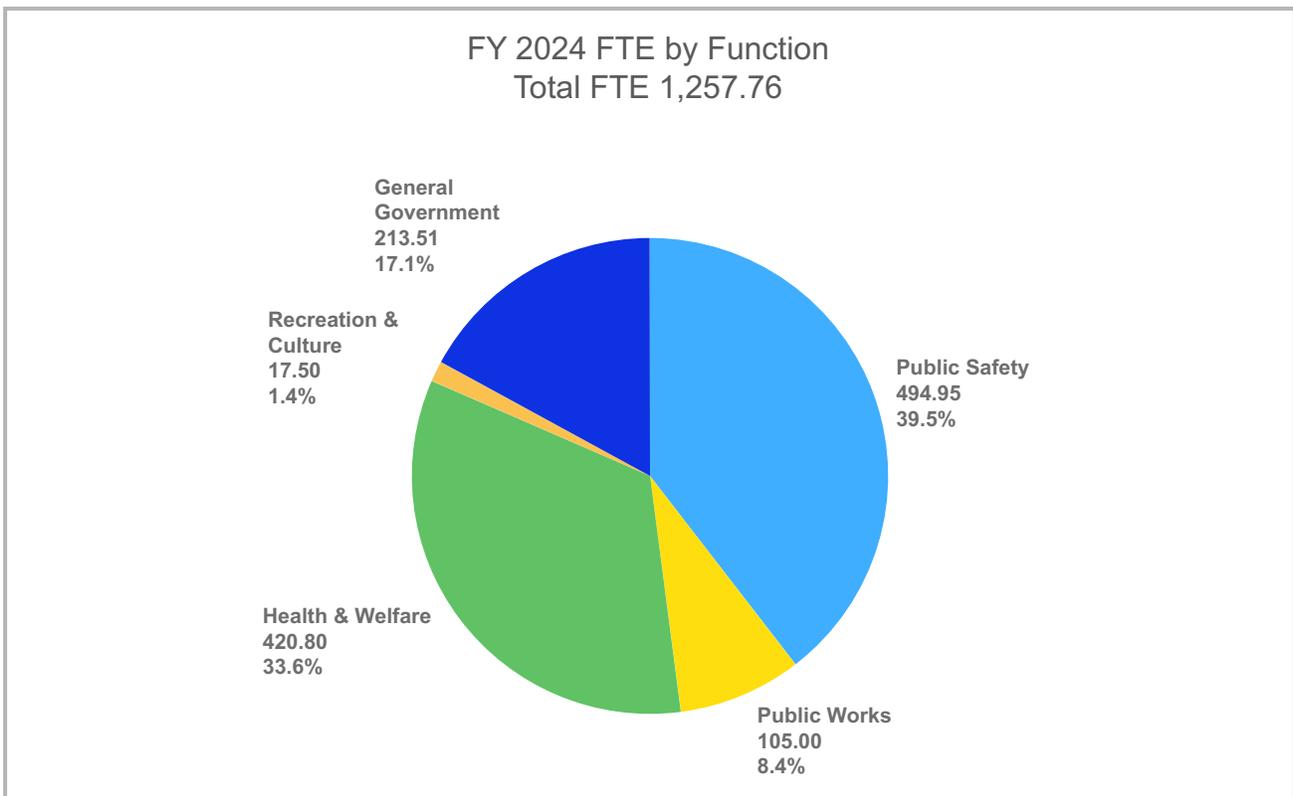
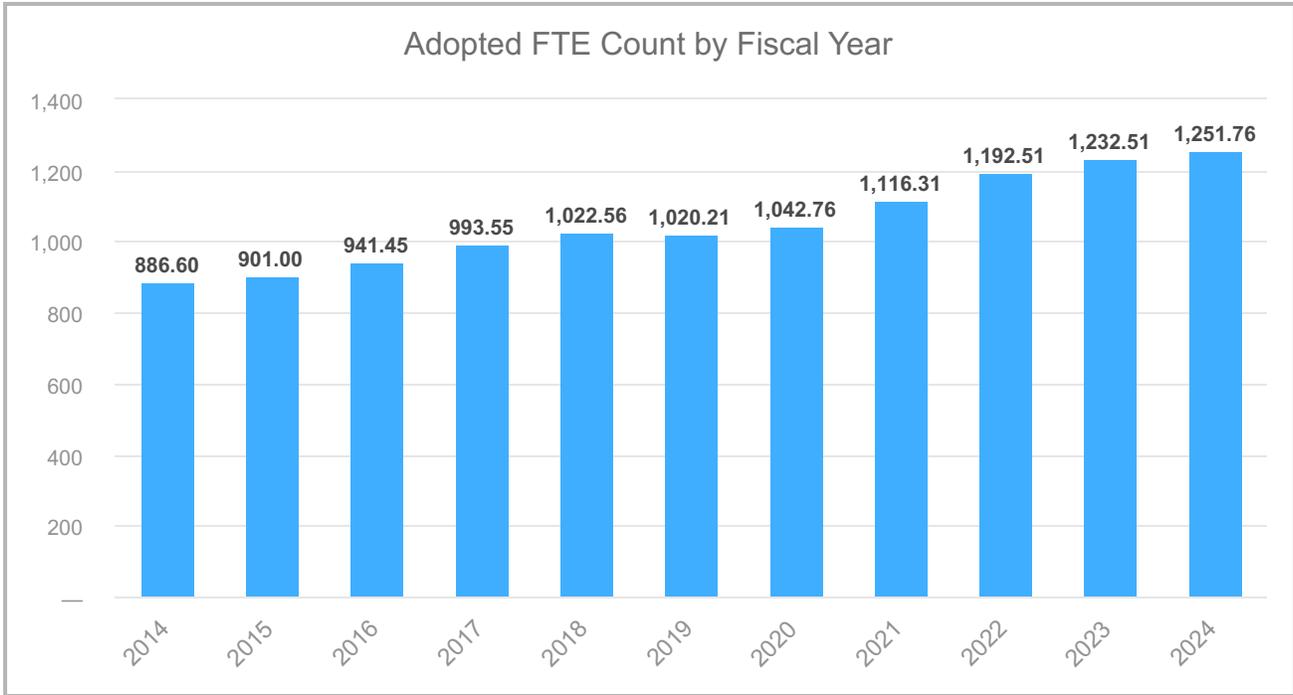


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DESCHUTES COUNTY AND COUNTY SERVICE DISTRICTS FULL-TIME EQUIVALENT CHARTS



FTE BY FUND SCHEDULE

Fund/Department	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
County Funds					
General Fund					
Assessor's Office	35.26	35.26	35.26	35.26	—
Clerk's Office/Board of Tax Appeals	10.00	11.00	11.00	11.00	—
District Attorney's Office	54.20	58.60	61.60	61.10	(0.50)
Tax	5.50	5.50	6.50	6.50	—
Veterans' Services	4.00	5.00	5.00	5.00	—
Property Management	2.00	2.00	3.00	3.00	—
General Fund Total	110.96	117.36	122.36	121.86	(0.50)
Community Justice	46.90	47.90	49.00	49.00	—
Adult Parole & Probation	41.85	40.85	39.75	39.75	—
Victims' Assistance	8.00	8.00	9.50	9.50	—
Justice Court	4.60	4.60	4.60	4.60	—
Sheriff's Office	252.00	259.00	265.00	271.00	6.00
Health Services	360.00	399.30	420.80	415.80	(5.00)
Community Development	61.00	70.00	64.00	64.00	—
GIS Program	2.30	2.30	2.30	2.00	(0.30)
Road Department	56.00	57.00	61.00	62.00	1.00
Natural Resources	2.00	2.00	2.00	2.00	—
Solid Waste	24.00	28.00	30.00	41.00	11.00
Fair & Expo Center	9.87	12.37	13.37	17.50	4.13
Deschutes County Fair	1.13	0.13	0.13	—	(0.13)
Facilities	23.00	25.00	25.00	26.75	1.75
Administrative Services	7.75	9.75	9.75	9.75	—
CHRO	—	—	2.00	2.00	—
Board of County Commissioners	3.00	3.00	3.00	3.00	—
Finance	9.00	11.00	12.00	13.00	1.00
Legal Counsel	7.00	7.00	7.00	7.00	—
Human Resources	8.00	9.00	10.00	10.00	—
Information Technology	15.70	16.70	16.70	17.00	0.30
Risk Management	2.25	2.25	3.25	3.25	—
Total County Funds	1,056.31	1,132.51	1,172.51	1,191.76	19.25
County Service Districts					
Deschutes County 9-1-1 Service	60.00	60.00	60.00	60.00	—
Total County Service Districts	60.00	60.00	60.00	60.00	—
Total	1116.31	1192.51	1232.51	1251.76	19.25

FTE BY DEPARTMENT AND POSITION SCHEDULE

PUBLIC SAFETY

Community Justice	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Specialist	1.50	1.50	2.00	2.00	—
	Behavioral Health Specialist II	2.00	2.00	2.00	2.00	—
	Behavioral Health Specialist II, Lic	2.00	2.00	2.00	2.00	—
	Community Justice Officer	14.00	14.00	14.00	14.00	—
	Community Justice Specialist	15.00	15.00	15.00	15.00	—
	Community Justice Specialist, Sr	2.00	2.00	2.00	2.00	—
	Community Service Specialist	1.40	1.40	2.00	2.00	—
	Deputy Director, Community Justice	1.00	1.00	1.00	1.00	—
	Director, Community Justice	0.50	0.50	0.50	0.50	—
	Management Analyst	—	1.00	1.00	1.00	—
	Manager, Business	0.50	0.50	0.50	0.50	—
	Manager, Juvenile Detention	1.00	1.00	1.00	1.00	—
	Supervisor, Behavioral Health	1.00	1.00	1.00	1.00	—
	Supervisor, Community Justice Officer	3.00	3.00	3.00	3.00	—
	Supervisor, Community Justice Specialist	2.00	2.00	2.00	2.00	—
TOTAL DEPARTMENT		46.90	47.90	49.00	49.00	—

Adult Parole & Probation	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Director, Community Justice	0.50	0.50	0.50	0.50	—
	Deputy Director, Community Justice	1.00	1.00	1.00	1.00	—
	Manager, Business	0.50	0.50	0.50	0.50	—
	Supervisor, Parole & Probation	3.00	3.00	4.00	4.00	—
	Management Analyst	2.00	1.00	—	—	—
	Supervisor, Administrative	1.00	1.00	1.00	1.00	—
	Parole & Probation Officer	24.00	24.00	23.00	23.00	—
	Parole & Probation Specialist	3.75	3.75	3.75	3.75	—
	Community Service Specialist	0.60	0.60	—	—	—
	Admin Analyst	—	—	1.00	1.00	—
	Admin Support Tech	1.00	1.00	1.00	1.00	—
	Admin Support Specialist	4.50	4.50	4.00	4.00	—
TOTAL DEPARTMENT		41.85	40.85	39.75	39.75	—

District Attorney's Office	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Assistant	0.50	0.50	0.50	0.50	—
	Admin Support Technician	1.00	1.00	1.00	1.00	—
	Applications System Analyst I	1.00	1.00	1.00	1.00	—
	Applications System Analyst II	1.00	1.00	—	—	—
	Applications System Analyst III	—	—	1.00	1.00	—
	Chief Deputy District Attorney	2.00	2.00	2.00	2.00	—
	County District Attorney	1.00	1.00	1.00	1.00	—
	Deputy District Attorney	21.00	20.50	21.00	20.50	(0.50)
	Executive Assistant	1.00	1.00	1.00	1.00	—
	Investigator	2.00	2.00	2.00	2.00	—
	IT Analyst I	—	—	1.00	1.00	—
	Management Analyst	0.70	1.10	1.10	1.10	—
	Manager, Administrative	1.00	1.00	1.00	1.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

District Attorney's Office (continued)	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Program Development Tech	—	—	0.50	0.50	—
	Supervisor, Administrative	1.00	1.00	2.00	2.00	—
	Supervisor, Deputy DA	—	2.00	2.00	2.00	—
	Trial Assistant II	21.00	23.50	23.50	23.50	—
	TOTAL DEPARTMENT	54.20	58.60	61.60	61.10	(0.50)

Victims' Assistance	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Manager, Victims' Assistance Program	1.00	1.00	1.00	1.00	—
	Victims' Advocate	7.00	7.00	8.50	8.50	—
	TOTAL DEPARTMENT	8.00	8.00	9.50	9.50	—

Justice Court	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Court Administrator	1.00	1.00	1.00	1.00	—
	Court Services Assistant	3.00	3.00	3.00	3.00	—
	Justice of the Peace	0.60	0.60	0.60	0.60	—
	TOTAL DEPARTMENT	4.60	4.60	4.60	4.60	—

Sheriff's Office	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Administrative Analyst	1.00	1.00	2.00	2.00	—
	Administrative Assistant	—	1.00	1.00	1.00	—
	Administrative Supervisor	1.00	1.00	1.00	1.00	—
	Automotive Supervisor	1.00	1.00	—	—	—
	Behavioral Health Specialist I	1.00	1.00	1.00	1.00	—
	Behavioral Health Specialist II	2.00	2.00	3.00	3.00	—
	Behavioral Health Specialist II, Lic	2.00	2.00	1.00	1.00	—
	Building Maintenance Specialist	4.00	4.00	4.00	4.00	—
	Building Maintenance Supervisor	1.00	1.00	—	—	—
	Captain	3.00	3.00	3.00	3.00	—
	Civil Technician	5.00	5.00	5.00	5.00	—
	Corrections Classification Specialist	2.00	—	—	—	—
	Corrections Deputy	73.00	75.00	75.00	75.00	—
	Corrections Technician	5.00	5.00	5.00	5.00	—
	Crime Scene Investigator	—	—	1.00	1.00	—
	County Sheriff	1.00	1.00	1.00	1.00	—
	Deputy Sheriff	56.00	59.00	71.00	71.00	—
	Detective	9.00	12.00	—	2.00	2.00
	Detective, Digital Forensics	3.00	4.00	4.00	4.00	—
	Emergency Services Coordinator	2.00	2.00	2.00	2.00	—
	Evidence Technician	3.00	4.00	3.00	3.00	—
	Field Law Enforcement Technician	1.00	1.00	1.00	4.00	3.00
	Fleet Services Manager	—	—	1.00	1.00	—
	Human Resources Specialist	2.00	2.00	2.00	2.00	—
	IT Analyst II	2.00	2.00	3.00	3.00	—
	Legal Assistant	—	—	1.00	1.00	—
	Licensed Practical Nurse	—	—	2.00	2.00	—
	Lieutenant	13.00	14.00	14.00	14.00	—
	Management Analyst	2.00	2.00	2.00	3.00	1.00

FTE BY DEPARTMENT AND POSITION SCHEDULE

Sheriff's Office (Continued)	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Manager, Business	1.00	1.00	1.00	1.00	—
	Manager, Facilities Services	—	—	1.00	1.00	—
	Mechanic	4.00	4.00	4.00	4.00	—
	Medical Director	1.00	1.00	1.00	1.00	—
	Nurse/Corrections	8.00	8.00	8.00	8.00	—
	Office Assistant	11.00	—	—	—	—
	Paralegal	1.00	1.00	1.00	1.00	—
	Project Coordinator	1.00	1.00	1.00	1.00	—
	Records Specialist	—	10.00	10.00	10.00	—
	Sergeant	28.00	26.00	26.00	26.00	—
	Sergeant, Digital Forensic	—	1.00	1.00	1.00	—
	Sheriff Executive Assistant	1.00	—	1.00	1.00	—
	Sheriffs Legal Counsel	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	252.00	259.00	265.00	271.00	6.00

DIRECT SERVICES

Assessor's Office	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Technician	1.26	1.26	1.26	1.26	—
	Application Systems Analyst II	—	—	1.00	1.00	—
	Business Asset Appraiser	2.00	2.00	2.00	2.00	—
	Chief Cartographer	1.00	1.00	1.00	1.00	—
	Chief Property Appraiser	1.00	—	1.00	1.00	—
	County Assessor	1.00	1.00	1.00	1.00	—
	Deputy Director, Assessor	1.00	1.00	1.00	1.00	—
	GIS Cartographer	3.00	3.00	3.00	3.00	—
	GIS Specialist	—	—	—	—	—
	Property Appraiser I	2.00	2.00	1.00	1.00	—
	Property Appraiser II	9.00	9.00	9.00	9.00	—
	Property Appraiser III	2.00	2.00	2.00	2.00	—
	Property Appraiser, Senior	—	1.00	—	—	—
	Property Data Specialist II	9.00	9.00	6.00	6.00	—
	Property Data Specialist III	2.00	2.00	5.00	5.00	—
	Sales Analyst	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	35.26	35.26	35.26	35.26	—

Clerk's Office/Board of Tax Appeals	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Technician	7.00	8.00	8.00	8.00	—
	County Clerk	1.00	1.00	1.00	1.00	—
	Supervisor, Elections/Recording	2.00	2.00	2.00	2.00	—
	TOTAL DEPARTMENT	10.00	11.00	11.00	11.00	—

Community Development	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Technician	1.00	2.00	1.00	1.00	—
	Admin Support Specialist	—	—	1.00	1.00	—
	Administrative Assistant	2.00	4.00	4.00	4.00	—
	Application Systems Analyst II	1.00	1.00	1.00	1.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Community Development (Continued)	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Application Systems Analyst III	1.00	1.00	1.00	1.00	—
	Assistant Building Official	1.00	1.00	2.00	2.00	—
	Assistant Planner	4.00	4.00	3.00	3.00	—
	Associate Planner	6.00	7.00	6.00	6.00	—
	Building Official	1.00	1.00	1.00	1.00	—
	Building Safety Inspector I	3.00	1.00	2.00	2.00	—
	Building Safety Inspector II	1.00	—	1.00	1.00	—
	Building Safety Inspector III	13.00	17.00	11.00	11.00	—
	Code Enforcement Specialist	4.00	5.00	5.00	5.00	—
	Director, Community Development	1.00	1.00	1.00	1.00	—
	Environmental Health Specialist I	—	2.00	—	—	—
	Environmental Health Specialist II	3.00	2.00	—	—	—
	Management Analyst, Senior	1.00	1.00	1.00	1.00	—
	Manager Administrative	1.00	1.00	1.00	1.00	—
	Manager, Planning	1.00	1.00	1.00	1.00	—
	Onsite Wastewater Manager	—	—	1.00	1.00	—
	Onsite Wastewater Specialist I	—	—	2.00	2.00	—
	Onsite Wastewater Specialist II	—	—	2.00	2.00	—
	Permit Technician I	10.00	11.00	4.00	4.00	—
	Permit Technician II	—	—	5.00	5.00	—
	Principal Planner	—	1.00	2.00	2.00	—
	Senior Planner	5.00	4.00	4.00	4.00	—
	Supervisor, Admin	—	1.00	1.00	1.00	—
	Supervisor, Environmental Health	1.00	1.00	—	—	—
	TOTAL DEPARTMENT	61.00	70.00	64.00	64.00	—

Fair & Expo Center	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Analyst	1.00	1.00	1.00	1.00	—
	Admin Support Assistant	—	—	—	1.00	1.00
	Admin Support Technician	—	0.75	0.75	0.75	—
	Director, Fair & Expo	0.87	0.87	0.87	1.00	0.13
	Maintenance Specialist I	2.00	2.00	3.00	5.00	2.00
	Maintenance Specialist II	3.00	3.00	3.00	3.00	—
	Manager, Fair & Expo Maint/ Operations	1.00	1.00	1.00	1.00	—
	Manager, Food & Beverage	1.00	1.00	1.00	1.00	—
	RV Park Attendant	—	0.75	0.75	0.75	—
	Sales & Marketing Coordinator	1.00	2.00	2.00	3.00	1.00
	TOTAL DEPARTMENT	9.87	12.37	13.37	17.50	4.13

Deschutes County Fair	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Director, Fair & Expo	0.13	0.13	0.13	—	(0.13)
	Fair Coordinator	1.00	—	—	—	—
	TOTAL DEPARTMENT	1.13	0.13	0.13	—	(0.13)

FTE BY DEPARTMENT AND POSITION SCHEDULE

Road Department	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Technician	1.00	1.00	2.00	2.00	—
	County Engineer	1.00	1.00	1.00	1.00	—
	County Surveyor	1.00	1.00	1.00	1.00	—
	Deputy County Surveyor	1.00	1.00	2.00	2.00	—
	Director, Public Works	1.00	1.00	1.00	1.00	—
	Engineering Assistant III	3.00	3.00	3.00	3.00	—
	Engineering Associate	2.00	2.00	3.00	3.00	—
	Equipment Mechanic	6.00	6.00	6.00	6.00	—
	Equipment Servicer	1.00	1.00	1.00	1.00	—
	Fleet Supervisor	—	—	—	1.00	1.00
	IT Analyst III	1.00	1.00	1.00	1.00	—
	Lead Equipment Operator	2.00	2.00	2.00	2.00	—
	Lead Traffic Device Specialist	1.00	1.00	1.00	1.00	—
	Management Analyst	1.00	1.00	1.00	1.00	—
	Manager, Fleet & Equipment	1.00	1.00	1.00	1.00	—
	Manager, PW Operations	1.00	1.00	1.00	1.00	—
	Accounting Clerk	1.00	1.00	—	—	—
	PW Customer Service Clerk	2.00	2.00	2.00	2.00	—
	PW Equipment Operator	21.00	22.00	23.00	23.00	—
	PW GIS Analyst/Programmer	1.00	1.00	1.00	1.00	—
	Senior Store Clerk	1.00	1.00	1.00	1.00	—
	Supervisor, Administrative	1.00	1.00	1.00	1.00	—
	Supervisor, Road Maintenance	2.00	2.00	2.00	2.00	—
	Supervisor, Vegetation Management	1.00	1.00	1.00	1.00	—
	Transportation Engineer	1.00	1.00	2.00	2.00	—
	Traffic Device Specialist	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	56.00	57.00	61.00	62.00	1.00

Natural Resources	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Forester	1.00	1.00	1.00	1.00	—
	Fire Adapted Community Coordinator	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	2.00	2.00	2.00	2.00	—

Solid Waste	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Accountant	1.00	1.00	1.00	1.00	—
	Accounting Clerk	—	1.00	1.00	1.00	—
	Compliance & Infrastructure Manager	—	—	1.00	1.00	—
	Contracts Manager	—	—	—	1.00	1.00
	Customer Service Clerk	—	—	—	2.00	2.00
	Director, Solid Waste	1.00	1.00	1.00	1.00	—
	Public Engagement Coordinator	—	—	—	1.00	1.00
	Landfill Engineer Technician	1.00	1.00	1.00	1.00	—
	Lead PW Equipment Operator	—	—	2.00	2.00	—
	Landfill Site Attendant	8.00	11.00	13.00	17.00	4.00
	Management Analyst	1.00	1.00	1.00	1.00	—
	Operations Manager	—	—	1.00	1.00	—
	PW Equipment Operator	10.00	10.00	8.00	11.00	3.00
	Supervisor, Operations	2.00	2.00	—	—	—
	TOTAL DEPARTMENT	24.00	28.00	30.00	41.00	11.00

FTE BY DEPARTMENT AND POSITION SCHEDULE

Health Services	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Accountant	1.00	1.00	1.00	1.00	—
	Accounting Tech, Sr.	2.00	4.00	3.00	3.00	—
	Accounting Technician	1.00	1.00	2.00	2.00	—
	Admin Support Specialist	20.30	17.80	19.30	18.30	(1.00)
	Admin Support Technician	18.95	19.95	19.45	19.45	—
	Administrative Analyst	1.00	2.00	2.00	2.00	—
	Administrative Assistant	4.00	3.00	3.00	3.00	—
	Application Systems Analyst I	—	1.00	1.00	1.00	—
	Behavioral Health Specialist I	28.30	40.10	49.20	49.20	—
	Behavioral Health Specialist II	45.80	46.60	43.10	43.10	—
	Behavioral Health Specialist II, Lic	41.10	40.50	41.00	41.00	—
	Behavioral Health Technician	4.20	4.20	6.20	6.20	—
	Business Officer	1.00	1.00	1.00	1.00	—
	Clinical Info System Admin	4.00	4.00	4.00	4.00	—
	Coding & Data Analyst	1.00	1.00	—	—	—
	Comm Health Specialist I	1.75	1.75	2.00	2.00	—
	Comm Health Specialist II	6.00	7.00	8.00	8.00	—
	Comm Health Specialist III	4.00	5.00	5.00	4.00	(1.00)
	Compliance, Quality & Assurance Officer	—	—	1.00	1.00	—
	Contract Specialist	1.00	1.00	1.00	1.00	—
	Credentialing Specialist	1.00	1.00	1.00	1.00	—
	Deputy Director, Health Services	2.00	2.00	2.00	2.00	—
	Director, Health Services	1.00	1.00	1.00	1.00	—
	Director, Medical	1.00	1.00	—	—	—
	Environmental Health Specialist I	—	—	2.00	2.00	—
	Environmental Health Specialist II	4.00	6.00	4.00	4.00	—
	Environmental Health Specialist III	3.00	3.00	3.00	3.00	—
	Epidemiologist	2.00	2.00	2.00	2.00	—
	Executive Assistant	1.00	1.00	1.00	1.00	—
	Health Officer	1.50	1.00	0.75	0.75	—
	Human Resources Analyst	1.00	1.00	1.00	1.00	—
	Intel & Dev Disabilities Specialist I	19.00	22.00	25.00	25.00	—
	Intel & Dev Disabilities Specialist II	4.00	6.00	6.00	6.00	—
	Language Access Coordinator	1.00	1.00	—	—	—
	Management Analyst	7.00	10.00	10.00	10.00	—
	Manager, Administration	1.00	1.00	1.00	1.00	—
	Manager, Behavioral Health Program	5.00	6.00	7.00	7.00	—
	Manager, Clinical Services	—	1.00	1.00	1.00	—
	Manager, Public Health Program	3.00	5.00	4.00	4.00	—
	Manager, Quality & Performance	1.00	1.00	—	—	—
	Medical Assistant	2.00	2.00	2.00	2.00	—
	Medical Records Technician	2.00	2.00	2.00	2.00	—
	Nurse Practitioner	1.50	1.00	1.00	1.00	—
	Nurse Practitioner, Psych	2.50	2.50	2.00	2.00	—
	Occupational Therapist	1.00	1.00	1.00	1.00	—
	Operations Officer	3.00	1.00	1.00	1.00	—
	Operations Specialist	—	—	1.00	1.00	—
	Patient Accounts Specialist I	2.40	2.40	1.70	1.70	—
	Patient Accounts Specialist II	2.00	1.00	1.70	1.70	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Health Services (continued)	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Peer Support Specialist	22.50	24.60	29.70	29.70	—
	Physician, Clinical Services	0.50	0.50	0.50	0.50	—
	Project Coordinator	—	1.00	—	—	—
	Psychiatrist	2.30	2.30	3.80	3.80	—
	Public Health Educator I	4.20	3.70	4.50	4.50	—
	Public Health Educator II	7.40	8.60	11.50	10.50	(1.00)
	Public Health Educator III	3.90	2.90	1.65	1.65	—
	Public Health Nurse II	20.10	23.10	21.85	22.85	1.00
	Public Health Nurse III	0.60	0.60	1.60	1.60	—
	Public Information Officer	1.00	1.00	1.00	—	(1.00)
	Quality Improvement Specialist	3.00	4.00	4.00	4.00	—
	Registered Dietician	1.20	1.20	1.30	1.30	—
	Senior DEI Strategist	—	—	1.00	1.00	—
	Senior Quality Analyst	—	—	1.00	1.00	—
	Supervisor, Administrative	1.00	4.00	5.00	5.00	—
	Supervisor, Behavioral Health	14.00	14.00	14.00	14.00	—
	Supervisor, Health Services	15.00	18.00	18.00	16.00	(2.00)
	Supervisor, Intel & Dev Dis Spec	2.00	3.00	3.00	3.00	—
	TOTAL DEPARTMENT	360.00	399.30	420.80	415.80	(5.00)

SUPPORT SERVICES

Board of County Commissioners	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	County Commissioner	3.00	3.00	3.00	3.00	—
	TOTAL DEPARTMENT	3.00	3.00	3.00	3.00	—

Administrative Services	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Specialist	1.00	1.00	—	—	—
	Administrative Analyst	1.00	1.00	1.00	1.00	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	County Administrator	1.00	1.00	1.00	1.00	—
	County Internal Auditor	1.00	1.00	1.00	1.00	—
	Deputy County Administrator	0.75	1.75	1.75	1.75	—
	Executive Assistant	1.00	1.00	1.00	1.00	—
	Performance Auditor	—	1.00	1.00	1.00	—
	Public Information Officer	1.00	1.00	1.00	1.00	—
	Strategic Initiative Manager	—	—	1.00	1.00	—
	TOTAL DEPARTMENT	7.75	9.75	9.75	9.75	—

Coordinated Effort Houselessness	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Director, Houseless Strategies	—	—	1.00	1.00	—
	Admin Analyst	—	—	1.00	1.00	—
	TOTAL DEPARTMENT	—	—	2.00	2.00	—

Veterans' Services	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Technician	1.00	2.00	1.00	1.00	—
	Assistant Veterans' Services Officer	—	—	—	—	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Veterans' Services (continued)	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Manager, Veterans' Services	1.00	1.00	1.00	1.00	—
	Veterans' Services Officer	2.00	2.00	3.00	3.00	—
	TOTAL DEPARTMENT	4.00	5.00	5.00	5.00	—

Property Management	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	County Property Specialist	1.00	1.00	1.00	1.00	—
	Manager, County Property	1.00	1.00	1.00	1.00	—
	Management Analyst	—	—	1.00	1.00	—
	TOTAL DEPARTMENT	2.00	2.00	3.00	3.00	—

Risk Management	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Admin Support Specialist	—	—	1.00	1.00	—
	Claims Coordinator	1.00	1.00	1.00	1.00	—
	Deputy County Administrator	0.25	0.25	0.25	0.25	—
	Loss Prevention Coordinator	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	2.25	2.25	3.25	3.25	—

Facilities	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Administrative Analyst	1.00	—	—	—	—
	Administrative Assistant	—	—	—	0.75	0.75
	Admin Support Specialist	1.00	1.00	1.00	1.00	—
	Admin Supervisor	1.00	—	—	—	—
	Capital Improvement Manager	—	—	1.00	1.00	—
	Custodian	7.00	7.00	7.00	7.00	—
	Director, Facilities	1.00	1.00	1.00	1.00	—
	Electrician	1.00	1.00	1.00	1.00	—
	Licensed Trade Supervisor	—	—	—	1.00	1.00
	Maintenance Specialist I	2.00	3.00	3.00	3.00	—
	Maintenance Specialist II	6.00	5.00	5.00	5.00	—
	Maintenance Specialist III	—	2.00	2.00	2.00	—
	Management Analyst	—	1.00	1.00	1.00	—
	Project Coordinator, Facilities	—	1.00	1.00	1.00	—
	Project Manager, Facilities	1.00	1.00	—	—	—
	Supervisor, Custodial	1.00	1.00	1.00	1.00	—
	Supervisor, Maintenance	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	23.00	25.00	25.00	26.75	1.75

Tax	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Accounting Technician	2.00	2.00	3.00	3.00	—
	Admin Support Specialist	1.00	1.00	—	—	—
	Admin Support Technician	0.50	0.50	0.50	0.50	—
	Deputy Tax Collector	1.00	1.00	1.00	1.00	—
	Management Analyst	—	—	1.00	1.00	—
	Property Tax Specialist	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	5.50	5.50	6.50	6.50	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

Finance	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Accountant	1.00	1.00	2.00	2.00	—
	Accounting Manager	1.00	1.00	1.00	1.00	—
	Accounting Technician, Sr	2.00	3.00	3.00	3.00	—
	Budget Analyst, Senior	—	1.00	1.00	1.00	—
	Budget Manager	1.00	1.00	1.00	1.00	—
	County Treasurer	—	—	1.00	1.00	—
	Management Analyst	1.00	2.00	1.00	1.00	—
	Payroll Supervisor	1.00	1.00	1.00	1.00	—
	Payroll Technician	1.00	—	—	—	—
	Procurement Manager	—	—	—	1.00	1.00
	Treasurer/Chief Financial Officer	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	9.00	11.00	12.00	13.00	1.00

Human Resources	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Administrative Assistant	1.00	2.00	2.00	2.00	—
	Benefits & Leave Coordinator	—	—	1.00	1.00	—
	Human Resources Director	1.00	1.00	1.00	1.00	—
	Human Resources Manager	—	—	1.00	1.00	—
	Human Resources Analyst	3.00	3.00	3.00	3.00	—
	Human Resources Specialist	3.00	3.00	2.00	2.00	—
	TOTAL DEPARTMENT	8.00	9.00	10.00	10.00	—

Information Technology	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Applications System Analyst II	1.00	1.00	1.00	1.00	—
	Applications System Analyst III	4.00	4.00	4.00	4.00	—
	Business System Administrator	—	1.00	1.00	1.00	—
	Director, IT	1.00	1.00	1.00	1.00	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	IT Analyst II	5.00	5.00	5.00	5.00	—
	IT Analyst III	2.00	2.00	2.00	2.00	—
	Manager, IT Applications	0.70	0.70	0.70	1.00	0.30
	Manager, IT Operations	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	15.70	16.70	16.70	17.00	0.30

GIS Program	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Manager, IT Applications	0.30	0.30	0.30	—	(0.30)
	GIS Analyst/Programmer	1.00	1.00	1.00	1.00	—
	GIS Analyst	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	2.30	2.30	2.30	2.00	(0.30)

Legal Counsel	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	Legal Counsel	1.00	1.00	1.00	1.00	—
	Assistant Legal Counsel	4.00	4.00	2.00	2.00	—
	Paralegal	2.00	2.00	2.00	2.00	—
	Senior Assistant Legal Counsel	—	—	2.00	2.00	—
	TOTAL DEPARTMENT	7.00	7.00	7.00	7.00	—

FTE BY DEPARTMENT AND POSITION SCHEDULE

COUNTY FUNDS TOTAL	1,056.31	1,132.51	1,172.51	1,191.76	19.25
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Deschutes County 9-1-1 Service	Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024 Changes
	9-1-1 Call Taker	8.00	11.00	14.00	14.00	—
	Administrative Analyst	1.00	1.00	1.00	1.00	—
	Administrative Assistant	1.00	1.00	1.00	1.00	—
	Administrative Support Tech	1.00	1.00	1.00	1.00	—
	Director, 9-1-1	1.00	1.00	1.00	1.00	—
	Manager, 9-1-1 Operations	1.00	1.00	1.00	1.00	—
	Manager, 9-1-1 Technical Systems	1.00	1.00	1.00	1.00	—
	Manager, 9-1-1 Training	1.00	1.00	1.00	1.00	—
	Public Safety Dispatcher I	9.00	8.00	6.00	6.00	—
	Public Safety Dispatcher II	21.00	19.00	18.00	18.00	—
	Public Safety System Specialist	8.00	8.00	8.00	8.00	—
	Supervisor, 9-1-1	5.00	5.00	5.00	5.00	—
	Supervisor, Administrative	1.00	1.00	1.00	1.00	—
	Supervisor, Public Safety System	1.00	1.00	1.00	1.00	—
	TOTAL DEPARTMENT	60.00	60.00	60.00	60.00	—

COUNTY SERVICE DISTRICTS TOTAL	60.00	60.00	60.00	60.00	—
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GRAND TOTAL	1,116.31	1,192.51	1,232.51	1,251.76	19.25
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GLOSSARY

ACA – American Correctional Association.

Accrual basis of accounting – Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing.

Adopted budget – Financial plan itemizing all resources and the use thereof adopted by the governing body.

Ad valorem tax – Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

AFSCME – American Federation of State, County and Municipal Employees.

ACFR - Annual Comprehensive Financial Report.

AOC – Association of Oregon Counties.

APP – Adult Parole and Probation.

Appropriation – Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body.

Approved budget – The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing.

ARPA – American Rescue Plan Act, approximately \$38 million in Federal funding for COVID-19 support and other eligible causes.

Assessed valuation – A valuation upon real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property's maximum assessed value or real market value.

Assessment date – The date on which the real market value of property is set – January 1.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

A & T – Assessment and Taxation.

Audit – The annual review and appraisal of an entity's accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

Audit Report – A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

Balanced budget – A term used to describe a budget in which total resources equal total requirements.

Basis of accounting – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning net working capital – Resources less expenditures carried over to the following fiscal year and available for appropriation.

GLOSSARY

BNWC – Beginning net working capital.

BOCC – Board of County Commissioners.

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

BOPTA – Board of Property Tax Appeals.

Budget – A written report showing the local government’s comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period.

Budget committee – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government.

Budget message – A written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer.

Budget officer – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget.

Budget transfers – Resources moved from one fund to finance activities in another fund. They are shown as “transfers out” in the originating fund and “transfers in” in the receiving fund.

C & F – Child and Family.

CAD – Computer Aided Dispatch.

Capital outlay – An expenditure category encompassing all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenditures for the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

Capital improvement program (CIP) – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work.

Capital project – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities. (Various capital projects are included in a Capital Improvement Program.)

Capital reserve fund – A fund established to account for dedicated funds for a specific future capital expenditures.

Cash basis – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid.

CCBHC – Certified Community Behavioral Health Clinic.

CCO – Coordinated Care Organization.

GLOSSARY

CDC – Center for Disease Control.

CDD – Community Development Department.

CFC – Children and Families Commission.

CLE – Continuing Legal Education.

CODE – Central Oregon Drug Enforcement.

COIC – Central Oregon Intergovernmental Council.

COLA – Cost of Living Adjustment.

Contingency – An appropriation category for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual services – A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

COPs – Certificates of Participation (similar to bonds).

DA – District Attorney.

DCSEA – Deschutes County Sheriff Employees Association.

DCSO – Deschutes County Sheriff's Office.

DD – Developmental Disabilities.

Debt – An obligation resulting from the borrowing of money. Debts of governments include bonds, time warrants and notes.

Debt service – Payment of interest and principal on an obligation resulting from the issuance of debt.

Debt service fund – A fund established to account for the accumulation of resources for, and the payment of, debt principal and interest.

Depreciation – The allocation of the cost of a capital asset over the estimated service life of the asset.

DVDS – Domestic Violence Deferred Sentencing.

EBAC – Employee Benefits Advisory Committee.

Employee benefits – Social security, Medicare, pension, group health and dental, life and disability insurance, workers' compensation, paid leave Oregon and unemployment.

Enterprise funds – Funds established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

GLOSSARY

Expenditure – A liability incurred for personnel, materials and services, debt service, capital outlay, or other requirements during a budgetary period.

Expense – Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing, major or central operations.

FAA – Formal Accountability Agreements.

FAN – Family Access Network.

FAST (track) – Formalized Accountability Sanctions Timely.

FDPIR – Food Distribution on Indian Reservations.

FFT – Functional Family Therapy.

Fiscal year – A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The Deschutes County fiscal year is July 1st through June 30th.

FOPPO – Federation of Oregon Parole and Probation Officers.

FPEP – Family Planning Expansion Project.

FTO – Field Training Officer.

Full time equivalent (FTE) – One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance – The balance remaining in a fund after expenditures have been subtracted from resources.

Fund type – Funds are categorized into one of 11 different fund types. The fund types are grouped into three classifications: Governmental funds (general, special revenue, debt service, capital projects, and permanent); Proprietary funds (enterprise, internal service); and Fiduciary funds (pension trust, investment trust, private-purpose trust, and custodial).

GAAP – Generally Accepted Accounting Principles.

GASB – Governmental Accounting Standards Board.

General fund – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

GLOSSARY

General obligation bonds – A bond backed by the full faith and credit, and taxing power of the government.

Generally accepted accounting principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

GFOA – Government Finance Officers Association.

GIS – Geographic Information System.

GO – General Obligation (bonds).

Governmental accounting – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governmental funds – Funds in which most governmental activities are recorded. Fund types included in this category are general, special revenue, capital projects, and debt service funds.

Governing body – A group of people who formulate policy and direct an institution along with its management. Examples of governing bodies are county court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

Grants – Contributions or gifts of cash or other assets.

HB – House Bill.

HIDTA – High Intensity Drug Traffic Area.

HIPAA – Health Insurance Portability and Accountability Act.

ICMA – International City Managers Association.

Interfund services – Cost of a service provided by one fund to another. The allocated costs of internal service funds, which provide support services to many other funds, is an example of interfund services.

Infrastructure – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

Internal service funds – Funds which account for services, materials, and administrative support provided to other county departments. The majority of financial support for internal service funds is acquired through charges to county departments.

IT – Information Technology.

IUOE – International Union of Operating Engineers.

JCP – Juvenile Crime Prevention.

JMS – Jail Management System.

GLOSSARY

Levy – The amount of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

Local improvement district (LID) – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

Local option tax – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less.

LPCHC – La Pine Community Health Clinic.

Major funds – These funds account for significant activities of the government entity. The totals of revenues or expenditures, excluding other financing sources and uses, are at least 10% of revenues or expenditures of the corresponding total for all governmental funds (for each governmental fund) or all enterprise funds (for each enterprise fund), and at least 5% of the aggregate amount of all governmental and enterprise funds.

Materials and services – An appropriation category encompassing non-capital, non-personnel expenditures. These include expenses for travel and training, operations, property, equipment, and contracted services.

Maximum assessed value (MAV) – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

MDT – Mobile Data Terminal.

Modified accrual basis of accounting – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

NAMI – National Alliance on Mental Illness.

NACO – National Association of Counties.

Nonmajor funds – Funds that do not qualify as a Major Fund and are generally reported in the aggregate separately from Major Funds. However, any fund may be reported as a major fund if the government's officials feel it is warranted to do so.

OACTFO – Oregon Association of County Treasurers and Finance Officers.

OCCF – Oregon Commission on Children and Families.

OGFOA - Oregon Government Finance Officers Association.

OHP – Oregon Health Plan.

GLOSSARY

Operating budget – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency, unappropriated ending fund balance and reserve for future expenditures. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

OPHD – Oregon Public Health Division.

OPSRP – Oregon Public Service Retirement Plan.

Ordinance – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

Oregon revised statutes (ORS) – The set of laws established by a vote of the people or the Oregon State legislature.

OSP – Oregon State Police.

Outcome – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

PAC – Professional Advisory Council.

PERS – Public Employees Retirement System.

Performance measures – Indicators that objectively measure the degree of success a program has had in achieving its stated objectives, goals, and planned program activities.

Permanent rate limit – The maximum rate of ad valorem property taxes that a local government can impose, exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit.

Personnel services – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

PRMS – Public Records Management System.

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

Program budget – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

Proprietary funds – Funds used to account for a government's ongoing organizations and activities similar to those often found in the private sector. Fund types included in this category are enterprise and internal service funds.

PSAP – Public Safety Answering Point.

GLOSSARY

Publication – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

QIM – Quality Incentive Measure.

Real market value (RMV) – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Requirements – Total of appropriations, including personnel services, materials and services, capital outlay, debt service, transfers, contingency, combined with unappropriated ending fund balance and reserve for future expenditures.

Reserve – A portion of a fund balance which has been legally segregated for a specific use.

Reserve for future expenditure – A budgeted requirement category in a reserve fund not intended to be expended during the fiscal year. This requirement represents the amount a governmental entity plans to hold for future financing of a service, project, property or equipment.

Resolution – A formal order of a governing body; of lower legal status than an ordinance.

Resources – Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

Revenue – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

Revised budget – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

RMS – Records Management System.

SAMHSA – Substance Abuse and Mental Health Services Administration.

SAR – Search and Rescue.

SB – Senate Bill.

SBHC – School Based Health Clinic.

SDC – System Development Charge.

SDFS – Safety and Drug Free Schools.

Special revenue funds – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

STAS – Student Threat Assessment System.

STD – Sexually Transmitted Disease.

GLOSSARY

Supplemental budget – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

System development charge – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

TANF – Temporary Assistance for Needy Families.

Tax levy – The total amount eligible to be raised by general property taxes.

Tax rate – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers – Legally authorized interfund transfers of resources from one county fund to another county fund.

UA – Unitary Assessment.

Unappropriated ending fund balance – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

User fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WEBCO – Wellness and Education Board of Central Oregon.

WIC – Women, Infants and Children.

Working Capital – See beginning net working capital.

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Financial Policies

Deschutes County has an important responsibility to its residents to carefully account for public funds, manage municipal finances wisely, manage growth, and plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. Deschutes County insures that it is capable of adequately funding and providing County services needed by the community on a sustainable basis.

The following financial policies are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, in order to:

- Demonstrate to the residents of Deschutes County, the investment community, and the bond rating agencies that the County is committed to strong fiscal operations and to the preservation of its ability to provide the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial base to sustain a sufficient level of County services to the community delivered in a cost effective and efficient manner;
- Present fairly and with full disclosure the financial position and results of financial operations of the County in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Oregon Revised Statutes and other pertinent legal documents and mandates.

These policies apply to all financial operations of Deschutes County and all other entities governed by the Deschutes County Board of County Commissioners.

Financial Planning Policies

1. Budget Process: The County budget process will conform to existing state and local regulations including local budget law. The process will be coordinated so that major policy issues and Board goals and objectives are identified and incorporated into the budget.
2. Balanced Budget: Deschutes County's accounting and budgeting systems are organized and operated on a fund basis. The budget for each fund is balanced, meaning total resources, consisting of beginning net working capital, current year revenues and transfers-in, are equal to total requirements and transfers out, contingencies, unappropriated ending fund balances, and reserves for future expenditures.
3. Budget Adjustments: All requests for budget changes after adoption will be submitted to the Chief Financial Officer for analysis. The Chief Financial Officer will determine the need for the adjustment and the process to be followed to seek approval for the requested change. All resolutions proposing adjustments to the adopted budget will be prepared by the Finance Department and will be placed on the Board's agenda by Finance for Board approval to ensure compliance with budget laws.
4. GFOA Awards Program: The County participates in the GFOA Award for Distinguished Budget Presentation program, the Achievement for Excellence in Financial Reporting program and the Popular Annual Financial Reporting program.

Financial Policies

5. **Financial Reporting Policy:** The County's accounting systems and financial reports will be in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). An annual audit will be performed by an independent public accounting firm, licensed as a municipal auditor, with an audit opinion to be included with the County's published Annual Comprehensive Financial Report (ACFR). The County's ACFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, thoroughly disclose sufficient detail and minimize ambiguities and potentials for misleading inference. The County's ACFR will also be provided to the Municipal Securities Rulemaking Board via electronic submission to the Electronic Municipal Rulemaking Board (EMMA), a continuing disclosure requirement, to enable investors to make informed decisions. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.
6. **Operating Funds Contingency:** In order to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes (i.e. Voter-approved local option levy) and fees due to temporary revenue shortfalls or unforeseeable one-time expenditures, the County will establish and maintain certain working capital balances. The County will strive to maintain a working capital level in each operating fund, other than the General Fund, of 8.3% (1/12th) of that fund's operating budget. The County will establish operations working capital within the General Fund of approximately four months of estimated annual property tax collections. Other funds that rely on heavily on property taxes, which are not received until the month of November each year, should have an operating working capital level at or near the level of the General Fund, and include the Sheriffs Funds, 9-1-1 and Extension/4-H county service districts. The Chief Financial Officer shall have the authority to allow exceptions to this policy for those funds with significant reserves and those that can demonstrate sufficient cash flow to avoid inter-fund borrowing prior to the receipt of tax revenues.
7. **Reserve and Insurance Funds Contingency:** The following funds, due to their specific purposes, require reserve working capital balances above 8.3%:
 - a. PERS Reserve Fund
 - b. Insurance (general liability, worker's compensation, unemployment, and property damage)
 - c. Health Benefits (medical, pharmacy, dental and vision)
 - d. Various Community Development Reserve Funds, when applicable
 - e. GIS Dedicated Fund
 - f. Road Building and Equipment Reserve Fund
 - g. Vehicle Maintenance and Replacement Fund
 - h. Public Health Department Reserve Fund
 - i. Sheriff's Capital Reserve Funds
 - j. General Capital Reserve Fund
 - k. Project Development Fund
 - l. County Clerk Records Fund
 - m. Solid Waste Reserve Funds
 - n. Fair & Expo Center Capital Reserve Funds
 - o. County Service Districts Reserve Funds

Financial Policies

Working capital balances for these funds will be determined each year by the Chief Financial Officer and the Department Head given the unique needs of each fund and the anticipated use of such funds in future years.

8. Long Range Planning: Each year, the County will update resource and requirement forecasts for major operating funds for the next five years and annually develop a five-year Capital improvement Program (CIP) for major projects related to the acquisition, expansion or rehabilitation of the County's buildings, equipment, parks, streets and other public infrastructure. These estimates will be presented to the Budget Committee in a format which is intended to facilitate budget decisions and strategic planning, based on a multi-year perspective.
9. Capital Assets: Deschutes County will perform an inventory of its capital assets and controlled capital-type items on an ongoing basis, at least every two years. This information will be used to plan for the ongoing financial commitments required to maximize the public's benefit including security of assets, insurance levels, and capitalization of capital costs for reporting purposes and asset replacement and obsolescence.

Revenue Policies

1. Revenue Diversification: Revenue estimates will be established each year in a realistic and prudent manner using objective and analytical approaches. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. To the greater extent possible, the County's revenue system will be diversified as protection from short-run fluctuations in any one revenue source.
2. Fees and Charges: User fees and charges will be established for services that benefit specific individuals or organizations. The County will annually review all fees, licenses, permits, fines and other miscellaneous charges in conjunction with the budget process. User charges and fees will be established based at a level related to the full cost of indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may also include the impact of inflation, other cost increases and current competitive rates.
3. Use of One-Time Revenues: One-time revenues or resources shall not be used to fund ongoing operations, unless in the context of a multi-year financial plan to balance expenditures and reserves. One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for non-recurring capital outlay, debt retirement, contribution to capital reserves, and other non-recurring expenses.
4. Use of Unpredictable Revenues: Revenues of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenues are reduced or discontinued.
5. Grants: Grants are generally contributions from one government to another, usually for a specific purpose. Grants can be recorded in any type of fund and should be recorded in an existing fund whenever possible. Grants sometimes come with matching fund requirements. It is important that matching requirements be well understood before grants are accepted by the County to ensure that services being provided through grant funding are sustainable. It is also essential any staff hired to carry out grant funded services are hired subject to the amount and continuation of the grant funding.
6. Revenue Management: The County will not respond to long-term revenue shortfalls with deficit funding or borrowing to support ongoing operations. Once working capital balances have reached policy levels, expenses will be reduced to conform to long-term revenue forecasts and/or revenue increases will be considered.

Financial Policies

Expenditure Policies

1. Debt Capacity, Issuance and Management:
 - a. The Chief Financial Officer is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.
 - b. No debt will be issued for which the County is not confident that a sufficient specifically identified revenue source is available for repayment. The Chief Financial Officer shall prepare an analysis of the source of repayment prior to issuance of any debt.
 - c. When issuing long term debt, the County will ensure that debt is only incurred when necessary for capital improvements too large to be financed from current resources, the useful life of a financed improvement will exceed the life of the related debt, the benefits of financing exceed the cost of borrowing, and ensure that operating costs related to capital improvements are adequately considered before debt is issued.
 - d. The County will manage and administer its long-term debt in compliance with the restrictions and limitations of State law with regard to bonded indebtedness for counties as outlined in the Oregon Revised Statutes. These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (1% and 2% of the real market value of all taxable property, respectively). The statutes outline the processes for public hearings, public notice and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.
 - e. The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or inter-fund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues and delay in the issuance of long term-debt. All bond issuances and promissory notes will be authorized by resolution of the Board of County Commissioners.
 - f. The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's credit ratings which are currently Aa1 for full faith and credit debt and Aa1 for general obligation debt.
 - g. The County will ensure that adequate procedures are in place to meet the post issuance obligations of borrowers to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.
2. Operating/Capital Expenditure Accountability: The County will maintain an accounting system which provides internal budgetary controls. The County's budget documents shall be presented in a format that provides for logical comparison with prior fiscal periods whenever possible. Reports comparing actual revenues and expenditures to budget for the County's major operating funds shall be prepared monthly which will be distributed to the Board of County Commissioners, County Administrator, Department Heads/Directors and any interested parties. The County will strive to fund minor capital improvements on a pay-as-you-go basis to enhance its financial condition and bond rating. The County shall annually contribute to certain capital reserve funds to the extent possible given cash flow limitations and projected capital improvements.

Financial Policies

3. **Internal Service Funds:** Internal service funds are used to account for services provided by one department to other departments on a cost-reimbursement basis. The goal of an internal service fund is to measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments. Deschutes County internal service funds are as follows: Facilities, Administrative Services, Board of County Commissioners, Finance, Finance Reserve, Legal Counsel, Human Resources, Information Technology, Information Technology Reserve, Insurance Reserve and Health Benefits Fund.

Cash Management Policies

1. **Investments:** County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's investment policy shall be approved by the State of Oregon Short-Term Fund Board and adopted by the Board of County Commissioners at least annually. Additionally, the County will have an Investment Advisory Committee to review the County's investment policy, its investments, and its investment strategy and philosophy. The Investment Advisory Committee will consist of financial experts who are citizens of Deschutes County, and will meet twice each year.
2. **Banking Services:** The County will seek competitive bids for its banking services. Requests for proposals will be comprehensive; covering all aspects of the County's banking requirements. The award to the successful bidder will be for a five year period with two one-year extensions.
3. **Annual Validation of County Bank Accounts:** Each year a letter is to be mailed to all banking institutions operating within Deschutes County to validate that the only Deschutes County accounts, listing Deschutes County or a Deschutes County department as the owner of the account and utilizing the County's federal identification number, are those accounts that have been approved by the Board of Commissioners and request that each bank notify the County of any accounts in operation within their financial institutions that are not on the approved list.
4. The Chief Financial Officer/Treasurer is authorized to establish all bank accounts, determine and authorize signatories to those bank accounts, and to manage all banking and investment related services for the County.
5. **Purchase Cards:** The Chief Financial Officer/Treasurer, in consultation with the County Administrator, is authorized to set up purchase cards for County staff as requested.
6. **Internal Controls and Performance Auditing Policies:** Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. The following County activities are essential and are consistent with providing residents with an objective and independent appraisal of County government.
 - a. Maintain an independent internal audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.
 - b. Maintain a County Audit Committee comprised mostly of public citizens to oversee audit services, both external and internal.
 - c. In coordination with the Audit Committee, the County Internal Auditor and the County's external auditors shall periodically review internal controls in County departments and report findings to the Audit Committee regarding these reviews.

Financial Policies

- d. At the direction of the Audit Committee, the County Internal Auditor shall conduct performance audits to ensure departments and agencies funded by the County are operating in an efficient and cost-effective manner.

Purchasing Policies

All purchases of goods and services must comply with the County's purchasing policies, purchasing rules and procedures in accordance with state laws and regulations. Before the County purchases any major asset or undertakes any operating or capital arrangements that create fixed costs or ongoing operational expenses, the implications of such purchases will be fully determined for the current and future years.

Property Taxes and Values

Property Tax Limitations

In 1997 voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established "permanent" tax rates for all local governments. FY 2023-24 estimated assessed values, maximum tax rates, tax rates and estimated taxes included in the budget, for Deschutes County and County Service Districts under the governance of the Board of Commissioners, are as follows:

Taxing District	Assessed Value			FY 2023-24 Adopted Budget		
	FY 2022-23	FY 2022-23 (est)	% Change	Permanent Tax Rate	Tax Rate	Taxes
Deschutes County*	\$29,951,563,401	\$31,419,190,008	4.90%	1.2783	\$1.2783	\$ 38,557,000
Sheriff Countywide *	29,951,563,401	31,419,190,008	4.90%	1.2500	1.2500	37,860,000
Sheriff Rural *	9,658,521,478	10,112,471,987	4.70%	1.5500	1.5500	15,110,000
9-1-1	29,951,563,401	31,419,190,008	4.90%	0.4250	0.3618	10,932,000
Extension/4H	29,951,563,401	31,419,190,008	4.90%	0.0224	0.0224	681,000
Sunriver Service District	1,709,126,140	1,762,109,050	3.10%	3.4500	3.3100	5,658,000
Sunriver Service District (Local Option)	1,709,126,140	1,762,109,050	3.10%	0.4700	0.4700	803,000
Black Butte Ranch	747,208,778	773,361,085	3.50%	1.0499	1.0499	788,000
Black Butte Ranch (Local Option)	747,208,778	773,361,085	3.50%	0.6500	0.6500	488,000

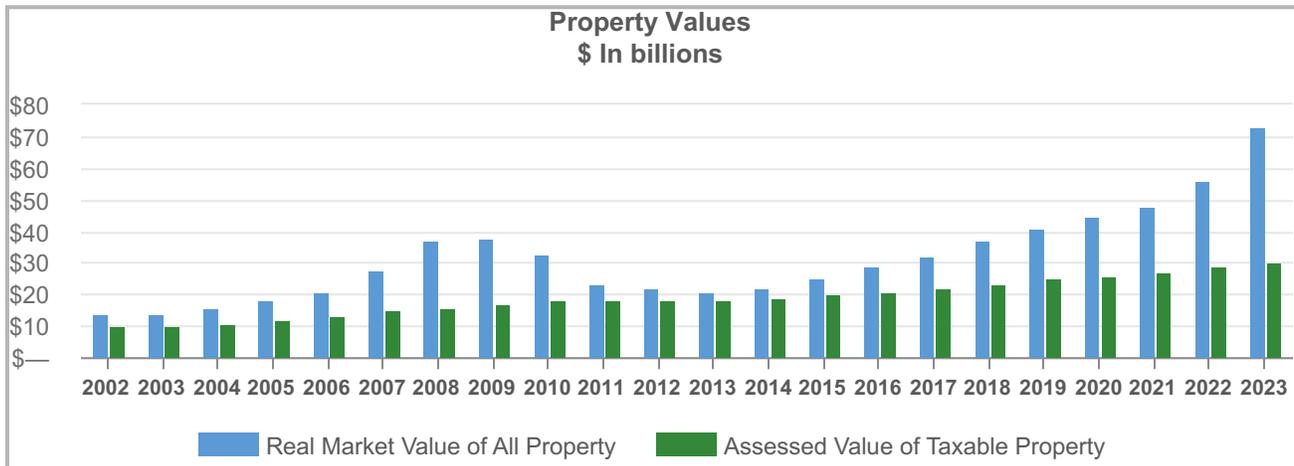
* Tax increases were approved by the Board of County Commissioners for FY 2023-24.

Property Values

The Oregon Constitution limits the rate of growth of property value subject to taxation. The limit is based on a property's maximum assessed value (MAV). In 1997-98 the MAV was established for all property in existence by constitutional amendment, Measure 50.

MAV is allowed to increase each year by no more than three percent with a few exceptions. The addition of a new structure, major improvement of an existing structure, and subdivision or partition of the property are examples that would increase MAV by more than three percent. On January 1st of each year the MAV and Real Market Value (RMV) for each property are figured. The property is taxed on the lesser of these two values, which is called the taxable assessed value.

The chart below compares the Real Market Values to the Taxable Assessed Values and illustrates the change in Deschutes County property values from FY 2002 to FY 2023.



Principal 2022-23 Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank	Percent of Total Country Taxable Assessed Value
Pacificorp (PP&L)	\$ 156,726,000	1	0.52%
TDS Baja Broadband LLC	127,032,000	2	0.42%
Cascade Natural Gas Corp	90,674,000	3	0.30%
Gas Transmission Northwest Corp	86,597,879	4	0.29%
Bend Research Inc	68,906,330	5	0.23%
Deschutes Brewery Inc	60,528,250	6	0.20%
Lumen Technologies Inc	60,128,000	7	0.20%
Crowdstrike Inc	58,664,740	8	0.20%
Touchmark at Mt Bachelor Village	54,687,760	9	0.18%
PCC Structural Inc	46,635,930	10	0.16%
Total	\$ 810,580,889		2.71%

Source: Deschutes County Assessors Office

Total taxable assessed value for 2022-23 is \$29,951,563,401

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

Dollars in Thousands, except per capita

Fiscal Year	Population ¹	General Obligation Bonds Outstanding ²	Percent of Real Market Value Property	Per Capita
2014	162,525	\$7,610	0.04%	\$46.82
2015	166,400	5,220.00	0.02%	31.37
2016	170,740	2,595.00	0.01%	15.20
2017	176,635	—	—%	0.00
2018	182,930	—	—%	0.00
2019	188,890	—	—%	0.00
2020	193,000	—	—%	0.00
2021	197,015	—	—%	0.00
2022	203,390	—	—%	0.00
2023	207,561	—	—%	0.00

¹ Estimates from Portland State University are as of July 1st of each fiscal year.

² General obligation debt is as of June 30th each fiscal year and includes both County and County Service Districts.

Direct and Overlapping Debt Debt Repaid with Property Taxes

As of June 30, 2023

Governmental Unit	Debt Outstanding	Percent Overlapping	Net Overlapping Debt
Overlapping Debt ¹			
Alfalfa RFPD	\$ 213,000	94.37 %	\$ 201,015
Bend Metro Park & Rec District	19,985,201	100.00 %	19,985,201
Central Oregon Community College	45,467,476	85.35 %	33,304,585
Central Oregon Regional Housing Authorit	1,650,200	100.00 %	1,650,200
City Of Bend	160,011,815	100.00 %	153,346,815
City Of La Pine	275,000	100.00 %	275,000
City Of Redmond	94,407,105	100.00 %	38,494,105
City Of Sisters	4,475,000	100.00 %	—
Cloverdale RFPD	1,925,000	100.00 %	1,925,000
Crook Cty School District	44,305,726	0.73 %	324,938
Crooked River Ranch RFPD	1,907,883	8.92 %	170,088
Deschutes Cty RFPD 2 (Bend)	8,470,000	100.00 %	8,470,000
Deschutes Cty SD 1 (Bend-La Pine)	466,069,000	100.00 %	465,235,000
Deschutes Cty SD 2J (Redmond)	198,787,330	93.87 %	186,603,853
Deschutes Cty SD 6 (Sisters)	43,301,920	99.98 %	43,291,484
Deschutes Public Library District	189,200,000	100.00 %	189,200,000
High Desert ESD	8,179,885	91.39 %	2,110,810
Howell Hilltop Acres Spec Rd District	178,000	100.00 %	178,000
Lapine Parks & Recreation District	275,000	100.00 %	275,000
Lazy River Special Road District	19,000	100.00 %	19,000
Redmond Area Park & Recreation District	49,146,875	100.00 %	146,875
Redmond Fire & Rescue	3,181,421	99.87 %	2,692,402
Sisters RFPD (Camp Sherman)	865,000	89.09 %	770,669
Sunriver Service	6,440,000	100.00 %	—
Terrebonne Water District	370,000	100.00 %	370,000
Subtotal Overlapping Debt	\$ 1,349,106,837		<u>\$ 1,149,040,040</u>
Deschutes County Direct Debt			<u>\$ 23,775,000</u>
Total Direct and Overlapping Debt			<u><u>\$ 1,172,815,040</u></u>

Source: Oregon State Treasury, Debt Management Division

Note¹: Overlapping governments are those that have boundaries that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the amount of outstanding property tax funded debt of the overlapping governments that is borne by property tax payers in Deschutes County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by taxpayers is taken into account.

Population and Assessed Value Statistics Last Ten Fiscal Years

Fiscal Year	Population ¹	Change from Prior Year	Total Taxable Assessed Value	Change from Prior Year
2014	162,525	1.5%	\$18,637,321,902	4.6%
2015	166,400	2.4%	19,686,342,823	5.6%
2016	170,740	2.6%	20,933,289,658	6.3%
2017	176,635	3.5%	21,975,610,092	5.0%
2018	182,930	3.6%	23,218,323,752	5.7%
2019	188,890	3.3%	24,584,663,484	5.9%
2020	193,000	2.2%	25,903,911,157	5.4%
2021	197,015	2.1%	26,890,295,320	3.8%
2022	203,390	3.2%	28,389,609,551	5.6%
2023	207,561	2.1%	29,951,563,401	5.5%

¹ Estimates from Portland State University are as of July 1st of each fiscal year.

FTE Per Thousand Population Last Ten Fiscal Years

Fiscal Year	Population ¹	Deschutes Country Total FTE ²	FTE Per Thousand Population
2014	162,525	886.60	5.46
2015	166,400	901.00	5.41
2016	170,740	945.45	5.54
2017	176,635	993.55	5.62
2018	182,930	1,022.56	5.59
2019	188,890	1,020.21	5.40
2020	193,000	1,042.76	5.40
2021	197,015	1,116.31	5.67
2022	203,390	1,192.51	5.86
2023	207,561	1,232.51	5.94

¹ Estimates from Portland State University are as of July 1st of each fiscal year.

² FTE counts include amounts originally adopted and adjusted during the fiscal year.

Major Programs Funded by State Resources

The 2009 Oregon Legislature passed Senate Bill 916 which added the following language to ORS 294.444 (formerly ORS 294.419):

“County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans’ services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year’s adopted budget, and actual revenue and expenditure data from the two previous years.”

Programs	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised Budget	FY 2024 Adopted Budget
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Assessment and Taxation (Fund 001)

Resources:

State Resources	\$ 1,233,483	\$ 823,944	\$ 905,246	\$ 723,350
Federal Resources	—	—	—	—
General County Resources	3,635,466	4,300,942	4,976,040	5,448,307
Other Resources	57,737	62,570	59,000	52,000
Total Resources	\$ 4,926,686	\$ 5,187,456	\$ 5,940,286	\$ 6,223,657
Total Requirements	\$ 4,926,686	\$ 5,187,456	\$ 5,940,286	\$ 6,223,657

District Attorney (Fund 001)

Resources:

State Resources	188,841	98,579	1,008,107	329,918
Federal Resources	87,028	141,983	141,835	191,130
General County Resources	7,742,348	8,431,152	9,914,903	11,141,883
Other Resources	150,745	18,213	34,000	31,000
Total Resources	\$ 8,168,962	\$ 8,689,927	\$ 11,098,845	\$ 11,693,931
Total Requirements	\$ 8,168,962	\$ 8,689,927	\$ 11,098,845	\$ 11,693,931

Veterans' Services (Fund 001)

Resources:

State Resources	\$ 158,931	\$ 182,018	\$ 214,836	\$ 182,000
Federal Resources	—	—	—	—
General County Resources	455,193	583,542	601,496	661,336
Other Resources	—	—	—	—
Total Resources	\$ 614,124	\$ 765,560	\$ 816,332	\$ 843,336
Total Requirements	\$ 614,124	\$ 765,560	\$ 816,332	\$ 843,336

Major Programs Funded by State Resources

Programs	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised Budget	FY 2024 Adopted Budget
<u>Economic Development (Fund 050 and 165)</u>				
Resources:				
State Resources	\$ 1,172,492	\$ 1,187,354	\$ 1,050,000	\$ 1,080,000
Federal Resources	—	—	—	—
General County Resources	—	—	—	—
Other Resources	797,599	1,472,555	1,426,711	1,500,669
Total Resources	\$ 1,970,091	\$ 2,659,909	\$ 2,476,711	\$ 2,580,669
Total Requirements	\$ 599,591	\$ 1,173,600	\$ 2,476,711	\$ 2,580,669
<u>Juvenile Corrections and Probation (Fund 030)</u>				
Resources:				
State Resources	\$ 716,814	\$ 715,026	\$ 757,388	\$ 710,440
Federal Resources	—	—	—	—
General County Resources	6,034,966	6,304,397	6,529,064	6,798,630
Other Resources	1,328,773	1,258,040	1,352,816	1,803,728
Total Resources	\$ 8,080,553	\$ 8,277,463	\$ 8,639,268	\$ 9,312,798
Total Requirements	\$ 7,115,330	\$ 6,755,338	\$ 8,639,268	\$ 9,312,798
<u>Health Services (Fund 274)</u>				
Resources:				
State Resources	\$ 32,762,453	\$ 37,844,746	\$ 48,779,266	\$ 52,020,386
Federal Resources	5,861,496	4,285,814	2,955,448	1,650,060
General County Resources	5,472,710	5,909,168	6,608,245	6,780,140
Other Resources	16,820,381	17,852,273	19,173,993	19,616,474
Total Resources	\$ 60,917,040	\$ 65,892,001	\$ 77,516,952	\$ 80,067,060
Total Requirements	\$ 50,227,065	\$ 51,949,352	\$ 77,516,952	\$ 80,067,060
<u>Road (Fund 325)</u>				
Resources:				
State Resources	\$ 17,349,102	\$ 19,740,504	\$ 19,483,147	\$ 20,648,483
Federal Resources	3,867,783	3,136,606	3,132,502	2,979,703
General County Resources	—	—	—	—
Other Resources	6,539,112	10,457,918	8,166,381	8,566,776
Total Resources	\$ 27,755,996	\$ 33,335,028	\$ 30,782,030	\$ 32,194,962
Total Requirements	\$ 19,189,475	\$ 25,528,671	\$ 30,782,030	\$ 32,194,962

Major Programs Funded by State Resources

Programs	FY 2021 Actual	FY 2022 Actual	FY 2023 Revised Budget	FY 2024 Adopted Budget
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Community Corrections (Fund 355)

Resources:

State Resources	\$ 5,697,284	\$ 6,046,441	\$ 6,014,867	\$ 5,359,376
Federal Grants	—	—	—	—
General County Resources	285,189	662,045	536,369	536,369
Other Resources	3,462,875	3,462,875	3,462,875	3,462,875
Total Resources	\$ 9,445,348	\$ 9,822,457	\$ 9,770,387	\$ 9,071,975
Total Requirements	\$ 6,463,294	\$ 6,583,552	\$ 9,770,387	\$ 9,071,975

Fund Balance Changes of Major and Nonmajor Funds

A fund is designated a major fund if revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Beginning working capital is also known as the beginning fund balance, which is the ending fund balance amount brought over from the prior fiscal year.

Major Funds

The following funds shown below have been identified as a major fund and as a fund with a change of 10 percent or more in fund balances:

Fund	Fund Name	Change in fund balance from prior fiscal year	Explanation
200	ARPA	(42.7)%	The majority of the County's ARPA funds have been allocated and Sub-recipients continue to draw down funds.
274	Health Services	(18.1)%	Decrease in fund balance due to expenditures associated with North County campus opening as well as ongoing operational expenses.
465	Road CIP	(30.2)%	Decrease due to completion of capital projects
701	Rural Law Enforcement District #1	(22.9)%	Decrease due to increased operational expenses for the Sheriff's Office.

Nonmajor Funds

The nonmajor funds are reported in the aggregate and do not include internal service funds. In FY 2024, the nonmajor funds in the aggregate have an anticipated decrease in fund balance from the prior fiscal year of 4%.

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